

Ex. Doc. No. 68.

HOUSE OF REPRESENTATIVES.

BALANCES DUE BY INDIVIDUALS OUT OF OFFICE, &c.

LETTER

FROM THE

FIRST COMPTROLLER OF THE TREASURY,

TRANSMITTING

Statements of accounts which have been due for more than three years prior to the 1st of July, 1847, and of balances due by collectors of the customs and receivers of public moneys who were out of office three years prior to July 1, 1847.

JUNE 23, 1848.

Laid on the table, and ordered to be printed.

TREASURY DEPARTMENT,
Comptroller's Office, June 16, 1848.

SIR: In conformity with the provisions of the act of Congress passed 3d March, 1809, entitled "An act further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments," and of the act passed 2d March, 1817, entitled, "An act to provide for the prompt settlement of the public accounts," I have the honor to transmit, herewith, statements of the accounts which have remained due more than three years, prior to the 1st July, 1847, on the books of the Second, Third, and Fourth Auditors of the Treasury; and like statements, respecting balances due by collectors of the customs and receivers of public moneys, who were out of office three years prior to 1st July last, standing on the books of the Register of the Treasury.

With great respect, your obedient servant,

J. W. McCULLOH, *Comptroller.*

Hon. ROBERT C. WINTHROP,

Speaker of the House of Representatives.

THIRTIETH CONGRESS FIRST SESSION
 No. 68
 TREASURY DEPARTMENT,
 Second Auditor's Office, December 24, 1847.

SIR: I have the honor to transmit, herewith, a statement of the accounts which have remained unsettled, or on which balances appear to have been due, more than three years prior to the 1st July last; furnished in pursuance of the 2d section of the act of the 3d March, 1809, entitled "An act to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments."

And, also, a statement of the names of officers whose accounts, for advances made, or balances unaccounted for, one year prior to 1st July last, have not been settled within the year; as appears from the books of the Second Auditor of the Treasury, prepared in pursuance of the 13th section of the act of 3d March, 1817, entitled "Act for the prompt settlement of public accounts."

Very respectfully, sir, your obedient servant,

JOHN M. McCALLA, Second Auditor.
 J. W. McCULLOH, Esq., First Comptroller.

June 23, 1848.

Laid on the table, and ordered to be printed.

TREASURY DEPARTMENT,

Comptroller's Office, June 16, 1848.

SIR: In conformity with the provisions of the act of Congress passed 3d March, 1809, entitled "An act further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments," and of the act passed 2d March, 1817, entitled "An act to provide for the prompt settlement of the public accounts," I have the honor to transmit, herewith, statements of the accounts which have remained due more than three years prior to the 1st July, 1847, on the books of the Second, Third, and Fourth Auditors of the Treasury, and the statements respecting balances due by collectors of the customs and receivers of public money, who were out of office three years prior to 1st July last, standing on the books of the Register of the Treasury.

With great respect, your obedient servant,

J. W. McCULLOH, Comptroller.

Hon. ROBERT C. WINSTON,

Speaker of the House of Representatives.

Statement of accounts which have remained unsettled, or on which balances appear to have been due more than three years prior to the 1st July, 1847, as appears from the books of the Second Auditor of the Treasury; furnished in pursuance of the 2d section of the act of Congress passed the 3d March, 1809, entitled "An act further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments."

No.	Names.	Arising from moneys advanced since 3d March, 1817.	Remarks by the Second Auditor.	Remarks by the Solicitor of the Treasury.
1874	R. C. Asheton, late lieutenant dragoons.....	\$653 22	Expenses of recruiting, \$464 76. Balance 10th June, 1841, and \$188 46, pay and emoluments for March and April, 1841, charged 4th December, 1841. Dismissed.	
1423	A. G. Blanchard, late lieutenant 3d infantry.....	103 47	Expenses of recruiting. Balance 20th May, 1842.	
2033	T. S. Beattie, late surgeon militia.....	82 50	Pay and emoluments for February 1838, charged 10th July, 1840, on paymaster Larned's settlement.	
1766	T. A. B. Boyd, late sub-agent.....	220 95	Sundry Indian appropriations. Balance 10th May, 1843.	
1627	E. D. Bullock, late captain dragoons.....	198 30	Reported for suit 20th May, 1842.....	Judgment was rendered in this case the 11th March, 1844, for \$219 78. Per district attorney's report for March term, 1844.
2004	R. D. C. Collins, late disbursing agent.....	236,085 61	Reported for suit 17th April, 1841. By subsequent settlements increased to \$236,260 57.....	Judgment was rendered in favor of the United States on the 8th October, 1846, against Luther Chase, administrator de bonis non of the estate of Collins, for \$269,872 28 principal,

STATEMENT—Continued.

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No.	Names.	Arising from moneys advanced since 3d March, 1817.	Remarks by the Second Auditor.	Remarks by the Solicitor of the Treasury.
	R. D. C. Collins—Cont'd			
1794	Noah Coats, late lieutenant.	\$52 49	Clothing of the army. Balance 5th June, 1841. Deficiency in his clothing returns.	interest, and costs. Fi. fa. issued, returnable to the 2d Monday of April, 1847. Execution returned 29th June, 1847, wholly unsatisfied. No property in the hands of the administrator, whereon to levy, nor is there any possibility of there being any thing made out of this estate. Per marshal's report for final process, returned 28th June, 1847.
1189	Henry Connor, late Indian agent.	63 13	Contingencies of Indian department. Charged 19th June, 1843, on settlement of H. Smith, late agent.	
2046	Stephen Cooper, late sub-agent	886 86	Fulfilling Potawattomie treaty. Balance on settlement 16th October, 1843.	
1546	S. T. Cross, late ass't ag't	471 67	Reported for suit 27th December, 1843.	
				The principal and his sureties not being found in the district of Indiana, the district attorney was instructed, on the 13th February, 1844, to proceed by attachment and make the amount out of a tract of land adjoining the town of Madison, Indiana, in which he represented Mr. Cross to possess a life estate. The district attorney was directed, on the 21st November, 1846, to examine this case and report its condition, who, on the 7th December, 1846, advises that he had received information from the clerk of the circuit court that judgment had been rendered against Cross, on the 19th November, 1844, for \$620 82. He was again instructed, on the 17th December, 1846, to take such prompt measures

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1912	Jacob Currier, late lieutenant 3d infantry.....	141 36	Balance recruiting funds \$70 86, July 27, 1841. Pay and emoluments for August, 1841, \$70 56, twice paid. Charged 17th June 1842. Resigned in 1841.
499	John T. Dorsey, late clerk to board of officers.....	150 00	Reported for suit 24th August 1844. . .
1779	John T. Douglass, late sub-agent.....	25 00	Contingencies Indian department. Paid on his erroneous requisition, and charged 27th May, 1841, on settlement of Henry Smith's account.
1601	John Dougherty, late Indian agent.....	1,009 06	Sundry Indian appropriations. Balance 24th December, 1838, \$784 31. Advanced him \$200, 3d July, 1839, and \$24 75 charged on his erroneous requisition on settlement, 1st October, 1840, of E. A. Hitchcock.
498	J. B. Earle.....	390 83	Removal and subsistence of Indians, \$204 05. Exchange of lands and removal west, \$186 78. Charged 25th November, 1843, on settlement of account of George S. Gaines.
494	Benedict Fenwick, dec'd, late Bishop of Boston	600 00	Civilization of Indians. Advanced him 24th February, 1844. Has render-

as were necessary to render the life estate, as previously reported, available to the United States. On the 13th January, 1847, the district attorney advised this office that he had received information from a reliable source, that Cross was in Mexico, having joined the Louisville regiment, that he is insolvent, but has some sort of an estate in right of his wife; and that he has placed in the hands of the marshal an execution against Cross and instructed him to levy on the life estate held by Cross; he resides near 300 miles from Madison, but has procured the assistance of M. G. Bright, esq., to attend to the sale and protect the interest of the United States, and this case stands for the present.

The defendant not arrested. No cause of action filed, per clerk's report of the 19th September, 1845. Defendant supposed to be hopelessly insolvent.

STATEMENT—Continued.

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No.	Names.	Arising from moneys ad- van'd since 3d March, 1817.	Remarks by the Second Auditor.	Remarks by the Solicitor of the Treasury.
	B. Fenwick—Continued.....		ed no accounts. He was called up- on, through the Commissioner of Indian Affairs, 17th April, 1845. His successor promises to account.	
1853	John Fleming, jr., late commissioner.....	\$650 00	Winnebago treaty. Charged 14th Oc- tober, 1841, on settlement of J. Pil- cher's account.	
1929	Wm. Hardin, late lieut. 2d dragoons.....	83 00	Balance of recruiting funds, 6th Feb- ruary, 1840. Dismissed February, 1840.	
1966	Elbert Herring, late pay- master.....	33,371 11	Reported for suit 7th April, 1842. By subsequent settlements this balance has been reduced to \$30,034 02....	On the 15th June, 1842, Herring, the principal, confessed judg- ment for \$34,761 64, which is the whole amount of his in- debtedness to the United States. Two several judgments have been also obtained against the sureties on his two official bonds, viz: the first bond dated the 11th July, 1836, for the penalty of \$20,000, with Samuel Jones, and John Lorimer Graham sureties; in this case a judgment was rendered on the 13th May, 1843, for \$802 42 debt and \$36 36 costs. On the second bond, which is dated 25th July, 1841, with the like penalty of \$20,000, with Benj. R. Kissam and Evert A. Bancker sureties, judgment was rendered against them on the 25th April, 1843, for the full penalty of this bond and \$101 98 costs. On the 21st December, 1841, Mr. Herring made an assignment, in trust, to Wm. W. Jones, of New York, of certain property, and among which were

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"certain paintings, goods, and chattels, with their frames and appurtenances thereto belonging or in any wise appertaining," which are mentioned and enumerated in a schedule thereunto annexed, which he represents to be of great value, viz: the Holy Family, by Del Sarto; Nativity, by Rubens; Christ Bound, by Guido; Martyrdom of St. Sebastian, by Titian. This property was conveyed in trust to sell and convert the same into money and to pay, in the first place, to the United States all such sums of money as Samuel Jones and John Lorimer Graham, Evert A. Bancker, and Benjamin R. Kissam or either of them might be liable to the United States on their respective bonds, and to pay to the United States such further sum that Herring might owe the United States by reason of money advanced to and received by him as paymaster, &c. On the 2d of January, 1844, this property, still being in possession of Jones and undisposed of, it was considered expedient that it should be assigned to some officer of the United States, subject to the execution and performance of the aforesaid trust. Accordingly, on that day, an agreement, in writing, was executed by Jones and Herring, and assigned to McClintock Young, esq., chief clerk in the Treasury Department, who accepted the said trust; the pictures were delivered and placed by Mr. Young in the Patent office, where they now remain, to be disposed of whenever it shall be deemed prudent. In the suit upon the first bond against Jones and Graham, the judgment has been satisfied and closed on the books of the treasury, the district attorney, by letter of — July, 1846, advises that he has caused satisfaction to be entered on the docket, &c. An alias fi. fa. was issued on the judgment against Herring, Kissam, and E. A. Bancker; this is an alias fi. fa., the former one issued on the 27th September, 1843, having been returned "nulla bona."

Transferred by the Solicitor of the Treasury

December, 1843, on settlement of personal accounts. Assigned to McClintock Young, esq., chief clerk in the Treasury Department, on the 2d of January, 1844, this property, still being in possession of Jones and undisposed of, it was considered expedient that it should be assigned to some officer of the United States, subject to the execution and performance of the aforesaid trust. Accordingly, on that day, an agreement, in writing, was executed by Jones and Herring, and assigned to McClintock Young, esq., chief clerk in the Treasury Department, who accepted the said trust; the pictures were delivered and placed by Mr. Young in the Patent office, where they now remain, to be disposed of whenever it shall be deemed prudent. In the suit upon the first bond against Jones and Graham, the judgment has been satisfied and closed on the books of the treasury, the district attorney, by letter of — July, 1846, advises that he has caused satisfaction to be entered on the docket, &c. An alias fi. fa. was issued on the judgment against Herring, Kissam, and E. A. Bancker; this is an alias fi. fa., the former one issued on the 27th September, 1843, having been returned "nulla bona."

Medical department. Purchase of vaccine matter, disallowed by Surgeon General. Charged 28th February, 1844, on settle'mt of M. M. Clark's account.

1833	Wm. Hammond, assistant surgeon.....	309 20
1837	Wm. Hammond, assistant surgeon.....	14 82
1838	Wm. Hammond, assistant surgeon.....	44 38
1840	Wm. Hammond, assistant surgeon.....	52 110 81
1841	Wm. Hammond, assistant surgeon.....	190 80
1842	Wm. Hammond, assistant surgeon.....	14 34
1843	Wm. Hammond, assistant surgeon.....	393 10
1844	Wm. Hammond, assistant surgeon.....	21 533 52
1845	Wm. Hammond, assistant surgeon.....	162 0
1846	Wm. Hammond, assistant surgeon.....	24 50

STATEMENT—Continued.

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No.	Names.	Arising from moneys ad- van'd since 3d March, 1817.	Remarks by the Second Auditor.	Remarks by the Solicitor of the Treasury.
2083	Thomas M. Hill, late dis- bursing agent	\$1,229 25	Sundry Indian appropriations. Balance on settlement 5th June 1841.	
2129	Callender Irvine, late com- missary gen. purchases	357 10	Tents, knapsacks, &c. Balance 23th April, 1842. His representatives have been repeatedly called on for a final settlement.	
2032	William Lauderdale, late major militia	14 74	Travelling forage for 3 horses, disal- lowed on settlement of Paymaster Larned's account, 10th July, 1840.	
1810	George W. Lawe, late Indian agent	28,710 97	Sundry Indian appropriations. Ba- lance on settlement 26th April, 1844.	
2159	V. H. Linderberger, late lieut. 3d infantry	44 39	Pay and emoluments for October, 1840, overpaid. Charged 10th December, 1841, on settlement of Paymaster Larned's account. Dropped from the army 10th October, 1840.	
1875	J. P. Maury, late special agent	147 95	Fulfilling Winnebago treaty. Overpay- ment by Maj. Hitchcock, and charg- ed 1st October, 1840, in his settle- ment.	
1963	James McAllister, late lieut. 1st infantry	205 50	Pay and emoluments, previously paid Charged 7th November and 20th	

			December, 1839, on settlement of paymaster's accounts. Resigned 10th June, 1839.
2038	William B. Mitchell, late commissioner.....	606 00	Fulfilling treaty with Chippeways, &c. Advanced him 16th September and 26th October, 1842, and 13th January, 1843. No accounts rendered.
1466	C. McDougal, assistant surgeon.....	9 15	Pay of the army. Payment to hospital steward. Charged 8th June, 1844, on settlement of Paymaster Steuart's account.
1992	J. Molinard, late teacher West Point.....	72 20	Subsistence of officers. Extra rations overpaid. Charged 6th February, 1840, on settlement Paymaster Leslie. Resigned September, 1839.
2162	S. V. Noland, late sub-agent.....	1 26	Contingencies of Indian department. Balance 23d August, 1843.
499	Nathaniel Norwood.....	130 00	Exchange of lands and removal west. Charged 25th November, 1843, on settlement of George S. Gaines.
1578	Joseph Parks, late Indian conductor.....	1,600 00	Removal of Shawnees from Ohio. \$800 received from J. McIlvain, 26th May, 1833, and \$800 received from Wm. Clark, 27th October, 1834.
1892	L. T. Pease and W. S. D. Ewing, late commissioners.....	162 00	Expenses of commissioners on claims. For their erroneous requisition. Charged 1st October, 1840, on settlement of E. A. Hitchcock.
1978	J. B. Peyton, late lieutenant 3d infantry.....	139 00	Pay and emoluments twice paid. Charged 22d February, 1841, on Paymaster Rector's settlement. Dropped from the army 18th November, 1840.

STATEMENT—Continued

STATEMENT—Continued.

No.	Names.	Arising from moneys ad- van'd since 3d March, 1817.	Remarks by the Second Auditor.	Remarks by the Solicitor of the Treasury.
1884	Woodburne Potter, late lieut. 7th infantry.....	\$33 33	Pay of the army. Overpaid and charg- ed 8th May, 1840, on settlement of E. Herring. Resigned 31st August, 1839.	Judgment rendered in the district court, the 12th October, 1844, against James S. Conway and R. S. Gibson, sureties of Warton Rector, for damages \$7,525 91. Vend. exponas issued, returnable to the 1st Monday in October, 1847. Judgment was also rendered in the district court on the same day, viz: the 12th October, 1844, against Eli Bell, administrator de bonis non of Wharton Rector, damages \$7,525 91; the clerk's endorsement indicates that the ex- ecution is entitled to a credit on damages of \$1,000; paid 12th November, 1844, and \$260 57 and all costs, except \$1 on clerk's fees, per district attorney's letter of the 10th July, 1847; also the marshal's receipt of the 9th July, 1847, for the execution, &c.
1999	Wharton Rector, late pay- master.....	6,563 47	Reported for suit 16th May, 1843.....	
1684	John C. Reynolds, late agent.....	3 07	Cherokee treaty. Balance 3d April, 1843.	
2127	C. L. Sanders, late sec- retary, &c	150 00	Contingencies of Indian department. Advanced him 12th August, 1841. Has rendered no accounts.	
2055	Henry R. Schoolcraft, late Indian agent.....	16,972 17	Reported for suit 21st February, 1843. He has accounts now under exami- nation, and will receive credits	

			which will reduce the amount against him to a few hundred dollars.....
1697	Nathaniel Smith, late superintendent, &c.....	2,619 69	Reported for suit 29th April, 1841.....
2118	James L. Schoolcraft, late commissioner.....	536 60	Fulfilling treaty with Chippewas, Ottawas, &c. Charged 5th June, 1841, on settlement of C. Bush's account. Dead.
1366	J. R. Stevenson, late disbursing agent.....	8,230 29	Fulfilling Creek treaty \$486 57. Removal of Indians \$7,743 72. Balance 1st March, 1843.
1788	Stokes, Ellsworth, and Schermerhorn, late commissioners	135 86	Sundry Indian appropriations. Balance due them 9th May, 1837, \$4,947 46; since which they have been charged \$5,083 32 on settlements of Thos. Hunt, Cary A. Harris, and M. Stokes
1803	James Stryker, late sub-agent.....	3,399 66	Reported for suit 4th December, 1841. By a subsequent settlement the balance has been reduced to \$2,983 79
1237	John Tipton, late Indian agent.....	1,000 00	Fulfilling Potawattomie treaty. For payment of a draft drawn by him, dated 3d September, 1838, in favor of Wheeler & Hopkins. Charged 9th May, 1840.
1511	Eustace Trenor, late captain dragoons.....	7 34	Ordinance. Amount paid on his requisition, and disallowed by the Ordnance Department. Charged on 18th November, 1843, on settlement of Captain McKissack.

There have been several sums of money received in this case, and transmitted to the Second Comptroller, the case is in progress of a final settlement.

The district attorney, by letter of the 7th July, 1842, advises that General Smith died in Texas a short time since; that he left no property in Tennessee, and that he knows of no means at present of recovering the debt.

See House document No. 224. This case remains in the same situation as therein reported.

STATEMENT—Continued.

No.	Names.	Arising from moneys ad- van'd since 3d March, 1817.	Remarks by the Second Auditor.	Remarks by the Solicitor of the Treasury.
1735	V. Van Antwerp, late dis- bursing agent.....	\$25 00	Fulfilling Miami treaty. Balance 22d August, 1840.	
2207	Robert Ware, late spe- cial agent.....	18 03	Fulfilling Wyandot. treaty. Balance 3d July, 1843.	
1681	John H. Weber, late su- perintendent lead mines.	746 63	Reported for suit 10th January, 1843...	Judgment was rendered on the 4th June, 1843, for \$746 63, and \$43 07 costs. Execution of fi. fa. issued the 1st July, 1843, returnable in ninety days. Execution returned on the 9th December, 1843, nulla bona. Per clerk's report, 23d January, 1844.
1769	D. Wilcox, late brevet major 5th infantry	214 40	Forage. Overpaid and charged 20th January, 1842, on settlement of Pay- master Brown's account. Died 3d January, 1842.	

OFFICE OF THE SOLICITOR OF THE TREASURY, June 9, 1848.

I certify that the foregoing remarks by the Solicitor on the several cases above stated have been correctly made from the records of this office.

R. H. GILLET, *Solicitor.*TREASURY DEPARTMENT, *Second Auditor's Office*, December 24, 1847.JOHN M. McCALLA, *Second Auditor.*

Statement of the names of officers whose accounts, for advances made, or balances unaccounted for, one year prior to 1st July, 1847, have not been settled within the year; as appears from the books of the Second Auditor of the Treasury; prepared in pursuance of the 13th section of the act of 3d March, 1817, entitled "An act for the prompt settlement of public accounts."

No.	Names.	Amount.	Remarks of the Auditor.
2080	George W. Allen, captain 4th infantry	\$64 67	Pay of the army and forage \$10 80; charged on settlements of Paymasters Walker and Beall, 6th April, 1844, and 5th May, 1846. Clothing of the army \$53 87, deficiency in clothing returns for 4th quarter 1840. Charged 24th February, 1846.
1939	R. A. Arnold, lieutenant 2d dragoons	31 78	Expenses of recruiting. Balance 22d May, 1846.
1817	Robert F. Baker, late lieutenant 7th infantry	75 50	Pay and emoluments for September, 1843, twice paid. Dismissed 16th March, 1844. Charged 1st February, 1845.
1215	B. L. Beall, major 1st dragoons..	43 65	Ordnance. For one carbine and accoutrements received from Captain Sumner, 10th October, 1839. Charged 24th February, 1846.
2119	J. V. Bomford, lieutenant 8th infantry	13 18	Ordnance. Deficiency in his ordnance return for the 3d quarter 1841. Charged 24th February, 1846.
1802	W. Bowman, lieutenant 1st dragoons	10 72	Ordnance. Clothing of the army. Deficiencies in his property returns for second quarter 1841. Charged 24th February, 1846.
1836	Braxton Bragg, lieutenant 3d artillery	67 81	Clothing of the army. Deficiency in his clothing return for second quarter 1844. Charged 24th February, 1846.
1981	Legrand Capers, late agent	1,417 00	Removal, &c., Seminole Indians. Balance on settlement 3d April, 1846.
2130	Isaac Clark, late major and quartermaster	399 25	Fulfilling treaty with Florida Indians. Being the balance of \$684 19 transferred to him by Captain Seawell on the 26th November, 1841. Reduced on settlement of 19th August, 1844.
2189	R. H. Coolidge, assistant surgeon	74 83	Pay and emoluments for August, 1844. Charged to him 5th April, 1845, on settlement of Paymaster Hunter's account.
515	Griffith M. Cooper, late agent...	25 96	Civilization of Indians. Balance 14th December, 1844.
1554	J. M. Cuyler, assistant surgeon..	30 00	Ordnance. For one double barrelled gun, received from Lieutenant Metcalf, 30th July, 1839. Charged 24th February, 1846.

STATEMENT—Continued.

No.	Names.	Amount.	Remarks of the Auditor.
2261	Nathan Darling, late lieutenant 2d dragoons.....	\$56 32	Pay of the army, \$8 22. Charged to him on settlement of Paymaster Denny's account, 28th November, 1843. Clothing of the army, \$48 10. Deficiency in his clothing return third quarter, 1843. Charged 24th February, 1846.
2216	James L. Dawson, late Indian agent.....	1,465 94	Fulfilling Creek treaty. Balance 18th April, 1845.
2133	J. D. Doty, late governor and su- perintendent.....	4,428 56	Sundry Indian appropriations. Balance 26th May, 1845.
1241	J. H. Eaton.....	82 41	Pay and subsistence. Amount paid him on account of Lieutenant J. E. Henderson, 2d artil- lery, deceased; the same having been previously paid by Paymaster Muhlenburg. Balance 13th August, 1845.
770	William B. Franklin, lieutenant topographical engineers.....	16 00	Ordnance. For one pair of pistols and holsters received from Sergeant Burns, 23d May, 1845. Charged 24th February, 1846.
712	Daniel M. Frost, lieutenant 1st artillery.....	1 42	Clothing of the army. Proceeds of property sold at Fort Kent, 3d June, 1845. Charged 3d October, 1845.
565	John G. Floyd, late superinten- dent lead mines.....	251 98	Ordnance. Balance on settlement 19th June, 1846.
615	Richard S. Elliott, late Indian agent.....	81 04	Fulfilling various Indian treaties. Balance on settlement 15th December, 1845.
2219	Edmund P. Gaines, brevet major general.....	478 46	Brevet pay and emoluments for sundry periods between February, 1841, and November, 1842, \$360 46. Charged to him on settlement of the accounts of Paymasters Smith, Steuart, and Denny, on 28th September, 1842, 30th June and 25th September, 1843, respectively, and \$18 errors in calculation of servants' pay, charged on settlement of Paymaster Mas- sias of 9th October, 1839, and 23d May, 1840, and \$100 charged to him on settlement of J. Clark, quartermaster, of 12th October, 1842, for the price of a model of a floating battery, paid on his requisition. Of all which the general was duly informed on the dates of the above settlements.
684	J. A. Haskins, lieutenant 1st ar- tillery.....	2 00	Clothing of the army. Balance of proceeds of property sold at Hancock barracks 21st Aug. 1845. Charged 20th April, 1846.

1877	J. S. Hathaway, lieutenant 1st artillery.....	44	Clothing of the army. Deficiency in his clothing returns for fourth quarter 1843. Charged 19th May, 1846.
1996	L. M. Harvie, lieutenant 8th infantry.....	43 32	Ordnance and clothing of the army. Deficiency in property returns for first quarter 1840. Charged 24th February, 1846.
2126	Calvin Hetzel, lieutenant 8th infantry.....	75 50	Pay and emoluments for September, 1845, previously paid. Charged to him on settlement of Paymaster Denny, 29th January, 1846.
326	C. H. Humber, lieutenant 7th infantry.....	3 00	Deficiency in his clothing returns for third quarter 1841. Charged 19th May, 1846.
940	Nathaniel W. Hunter, captain 2d dragoons.....	12 94	Deficiency in his clothing returns for first quarter 1841. Charged 19th May, 1846.
2074	Congrave Jackson, late sub-agent	1,976 08	Sundry Indian appropriations. Balance on settlement 24th February, 1846.
406	J. E. Johnston, lieutenant topographical engineers.....	3 00	Ordnance. For one pair dragoon holsters, received from Sergeant Melvin, 18th January, 1843. Charged 25th April, 1846.
957	John P. Johnston, lieutenant 4th artillery.....	5 89	Ordnance. For one cavalry sabre and accoutrements, received of Captain Huger, 24th Aug. 1845. Charged 19th May, 1846.
467	David Jones, late sub-agent.....	299 87	Sundry Indian appropriations. Balance on settlement 25th February, 1846.
2144	Elias K. Kane, lieutenant 2d dragoons.....	39 04	Expenses of recruiting \$25. Balance on settlement 2d February, 1846. Ordnance \$10 88, and clothing of the army \$3 16, deficiencies on his returns for fourth quarter 1844. Charged 19th May, 1846.
2223	John B. Luce, late sub-agent....	237 01	Pay of sub-agents. Balance on settlement 27th August, 1844.
1254	A. N. McLaren, surgeon.....	32 00	Forage for August and September, 1845. Charged to him on settlements of Paymaster C. Andrews of 13th November, 1845, and 19th January, 1846.
2056	Justus McKinstry, lieutenant 2d infantry.....	3 02	Ordnance \$2 25. Clothing of the army 77 cents, for deficiency in his returns for second quarter 1842. Charged 19th May, 1846.
2237	D. D. Mitchell, late superintendent.....	92 20	Contingencies of Indian department. Balances on settlement 14th August, 1843, \$107 20, for travelling expenses suspended. Reduced \$15 on settlement of the account of T. H. Harvey, 11th July, 1845.
975	George Nauman, captain 1st artillery.....	59 25	Expenses of recruiting. Balance on settlement of 20th April, 1846.
2181	E. A. Ogden, captain and acting quartermaster.....	163 08	Clothing of the army. Proceeds of property sold at St. Joseph's and Corpus Christi, Texas, in the fourth quarter 1845, and first quarter 1846. Charged to him 11th March and 18th May, 1846.

STATEMENT—Continued.

No.	Names.	Amount.	Remarks by the Auditor.
2172	Theodore H. Porter, deceased, lieutenant 4th infantry.....	\$13 80	Pay of the army. Improperly received as assistant commissary of subsistence for October, 1845. Charged 23d February, 1846, on settlement of Paymaster Randall's account.
1654	Benjamin S. Roberts, late lieutenant 1st dragoons.....	353 51	Pay and emoluments from 1st October, 1838, to 28th January, 1839, twice paid. Charged to him 2d September, 1845.
855	William T. Sherman, lieutenant 3d artillery.....	1 00	Clothing of the army. Amount turned over to him by Lieutenant F. O. Wyse, and charged on settlement of his account 24th January, 1846.
2031	L. Sitgreaves, lieutenant topographical engineers.....	29 20	Subsistence of officers. Overpaid him \$37 80 for extra rations. Charged between 17th October, 1845, and 12th August, 1846, of which \$29 20 is standing mere than one year prior to 1st July, 1847.
770	William Shoemaker.....	12 44	Arsenals. Amount turned over to him by Lieutenant T. C. Hammond, and charged on settlement of his account 27th March, 1846.
1600	Joseph M. Street, late Indian agent.....	3,445 81	Sundry Indian appropriations. Balance on settlements 20th April, 1845. Reduced \$500, on settlement of John Beach's account, 6th October, 1845.
680	N. P. Tallmadge, late governor and superintendent.....	646 62	Sundry Indian appropriations. Balance on settlement 26th May, 1845, and so informed. On the 16th August, 1846, again written to. No reply has been received to either letter.
696	William H. Van Buren, late assistant surgeon.....	12 75	Medical and hospital department. Amount of R. S. Patterson's bill paid and charged to Dr. Van Buren by direction of the Surgeon General, 10th June, 1845.
1426	D. Van Ness, captain 1st artillery.....	13 39	Pay of the army. Amount overpaid him for commanding company from 15th September to 25th October, 1845. Charged 23th January, 1846.
1714	J. B. Walbach, colonel 4th artillery.....	32 70	Ordnance. Amount paid on his requisition, by M. M. Clark, quartermaster. Disallowed by Secretary of War, and charged 29th May, 1845, on settlement of Clark's account.
651	Benjamin Wilcox, jr., late agent	75 00	Civilization of Indians. Advanced him 28th April and 1st October, 1845.

TREASURY DEPARTMENT, Second Auditor's Office, December 24, 1847.

JOHN M. McCALLA, Second Auditor.

TREASURY DEPARTMENT,
Third Auditor's Office, December 21, 1847.

SIR : I have the honor to transmit to you, herewith, pursuant to the request contained in your letter of the 12th November last, the following statements, to wit :

1st. "Statement of the names of such officers as have not rendered their accounts within the year, or have balances unaccounted for, of advances made one year prior to July 1, 1846, as appears by the books of the Third Auditor of the Treasury; furnished in pursuance of, and agreeably to, the 13th section of the act passed the 3d March, 1817, entitled 'An act to provide for the prompt settlement of public accounts.'"

2d. "Statement of accounts in the office of the Third Auditor of the Treasury, which have remained unsettled, or on which balances appear to have been due more than three years prior to July 1, 1846; furnished in pursuance of the directions contained in the second section of the act of March 3, 1809, entitled 'An act further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments.'"

3d. "List of names dropped from the reports for the years ending on the 30th of September, 1842, 1844, 1845, and 1846, under the instruction of the First Comptroller of the Treasury, in reference to which changes have since occurred; and which are now reported in pursuance of his letter, dated February 24, 1843, and printed with the report of balances for the year 1842."

I have also the honor to state, that the foregoing reports have been prepared in obedience to the instructions contained in the letter referred to, in the following terms :—"As the act of the 26th August, 1842, which defines and establishes the fiscal year of the Treasury of the United States, directs that all matters of accounts, receipts, expenditures, estimates, and appropriations, shall commence on the 1st of July in each year, you will cause said statement of delinquencies to be prepared for the term of three years next preceeding the 1st day of July last."

This will enable me, hereafter, to prepare the reports in time to be presented to Congress during the first week of the session, as required by law; which it has been impracticable to do heretofore, in consequence of the lateness of the period at which the preparation of them was, unavoidably, commenced, and the extensive searches and examinations necessary to their completion.

Very respectfully, sir, your obedient servant,
PETER HAGNER, *Third Auditor.*

J. W. McCULLOH, Esq.,
First Comptroller of the Treasury.

Statement of the names of such officers as have not rendered their accounts within the year, or have balances unaccounted for, of advances made one year prior to the 1st July, 1847, as appears by the books of the Third Auditor of the Treasury; furnished in pursuance of, and agreeably to, the 13th section of the act passed the 3d of March, 1817, entitled "An act for the prompt settlement of public accounts."

No.	Names and rank.	Amount.	Remarks of the Third Auditor.	Remarks of the Solicitor.
4192	Bradshaw, dec'd, J.O., late wagonmaster and conductor of public horses.....	\$15,680 27 2,775 00	Incidental expenses of the quartermaster's department. Charged to him in May, 1846..... Preventing and suppressing Indian hostilities. Charged to him in February, 1845.....	He was reported for suit for these balances on the 19th May, 1846..... Suit ordered 23d May, 1846, to recover \$18,455 27. The district attorney, on the 3d July, 1846, returned the transcript of the account, and reported that he had made every inquiry in his power, relative to the condition of Bradshaw, and all who know any thing of him, agree in stating that he died utterly insolvent; that there is absolutely <i>nothing</i> now to be found which was his property at the time of his death. His widow removed, sometime since, to New Orleans, with the avowed intention of going to the lower country.
4151	Matlair, Lewis, late quartermaster Florida militia....	207 85	Preventing, &c., Indian hostilities. Charged in Sept. 1845. He has been heretofore charged with a balance of \$7,178 20, as amount of public property unaccounted for, and was informed of the charge in June, 1838, with a request to show the application of the property to the public service. No part of it has ever been accounted for. This latter balance was dropped from the report of 1842 as insolvent.	

4318	Thigpin, deceased, J. L., late captain Florida militia....	111 53	Subsistence. Balance September 30, 1846, of property charged to him October 20, 1845. He also stands charged with a balance of \$284 85 on account of "preventing and suppressing Indian hostilities," which was dropped in 1846, as having reported three years without alteration. The agent of his estate has had correspondence with the office in reference to his accounts, and presented some suspended and disallowed vouchers, which have been rejected. His accounts are now under advisement with a view to a final settlement.
4619	Sibley, H. H., lieutenant 2d dragoons	75 00	Quartermaster's department. Charged to him in July, 1844; being an advance by Captain R. S. Dix, for which he has rendered no accounts. He was also reported on the three years' list of 1846, for a balance of \$49 58.
4763	Pemberton, John C., lieutenant and acting assist. quartermaster.....	10 94 1 50	Quartermaster's department } Charged in February, 1846. He was in- Incidental expenses quarter- } master's department.... } formed of the charge by letter 27th February, 1846, at Austin, Texas, and requested to pay over to the nearest quartermaster and forward his receipt. He has ceased to disburse.
4979	Territory of Florida.....	26,821 73 68,766 96	Miscellaneous and contingent } Balance on settle- charges..... } ment in April, Preventing, &c., Indian hostilities } 1846. The territory claimed \$87,900 73 on account of supplies furnished her militia, of which the sum of about \$45,500 has been disallowed, \$660 suspended, and \$750 referred to the Second Auditor for settlement. The governor of the territory was informed, and furnished with a statement of the difference between the amount claimed by the territory and the amount due the United States.

STATEMENT—Continued.

No.	Name and rank.	Amount.	Remarks of the Third Auditor.	Remarks of the Solicitor.
5074	Hill, J. H., lieutenant second dragoons	\$6,615 22	Preventing, &c., Indian hostilities. Balance June 10, 1847, of property charged in February, 1845. Reported for smit. Died at Puebla, Mexico, 29th July, 1847.....	Suit ordered July 9, 1842, to recover \$1,867 95 cents, which was increased in March, 1845, to \$8,565 59, and reduced in June, 1847, to \$6,615 22. The district attorney was directed, 31st March, 1845, in the event of Lieutenant H. not being within jurisdiction of the court to dismiss the suit and return the transcript of the account to this office. The transcript was returned and the Second Comptroller was advised, June 18, 1845, from this office, that the suit had been discontinued in April, 1845; since that time it does not appear that any thing has been done in the premises, and if it was desired that suit be recommenced against Hill, requested instructions to that effect, with the information as to the residence of Hill and his sureties.
5100	Merchant, Charles S., capt. second artillery	3 50	Quartermaster's department. Charged September 11, 1844, on settlement of Lieutenant Totten's account, of which he was informed at the time, with a view to its liquidation.	
5105	Bowman, William, lieutenant	29 65	Subsistence. Balance August 26, 1844, of amount charged same date, and which agrees with his own account. He was informed at the time of settlement.	

5265	Hatheway, J. S., late lieutenant, now captain	81 30	Army transportation. Balance August 1, 1845, of an advance charged in March, arising from errors and disallowances in his accounts; of which he was informed.
5237	Bassett, Daniel, agent.....	3 67	Arrearages due for roads, harbors, rivers, &c. Balance July 31, 1845, of proceeds of sales, then charged. He was informed of the charge at the time of settlement.
5323	Silas Harry and Jno. McGeehan, late contractors.....	179 17	Subsistence. Charged to them in April, 1845, as the difference in the cost of sundry army subsistence purchased by Captain Eaton, in consequence of their not having fulfilled their account. They were informed of the charge at the time, and requested to refund without delay, otherwise their account would be reported for suit.
5324	Brannan, J. M., lieutenant..	5 00	Quartermaster's department. Charged January 27, 1845, on settlement of Captain Babbitt's account, as amount paid on the certificate of Lieutenant Brannan, for which he is responsible. He was informed of the charge in February, 1845.
4357	Butler, R. B., late mil. storekeeper and a. q. m.	75 76 654 01 3,100 56	Barracks, quarters, &c., } Balance August 10, 1846. Officers' transportation.. } Reported for suit June Army transportation.... } 25, 1846.

Suits ordered 20th July, 1846, and 1st August, 1846, on two several transcripts, Nos. 1943 and 3638, for the recovery of the following sums, viz: as agent of the quartermaster's department \$3,893 57, military storekeeper and paymaster ordnance department \$5,890 27. The district attorney, 15th June, 1847, reports that suits were brought on the bonds severally and not jointly. On the first bond he attempted to hold the sureties answerable for Butler's defalcation, as acting assistant quartermaster, &c. No bond had been given for quartermaster's duties in terms. The court instructed the jury that the sureties on this bond could not be held

STATEMENT—Continued.

No.	Name and rank.	Amount.	Remarks of the Third Auditor.	Remarks of the Solicitor.
	Butler, R. B.—Continued			for that defalcation; that the bond was the <i>contract</i> , and that, under it, there was no provision made for the performance of quartermaster's duties. The jury found for the defendants. Under the 2d bond the first case was that of Robinson's. After a trial of three days the jury reported that they could not agree, and were discharged. Both cases continued to November term. Suits against the sureties of the bond of the 13th May, 1842, tried on the 18th May, 1847. Verdict for the defendants. The suit against Harman Denny continued. Suits against the principal, Richard B. Butler, returned by the marshal "non est inventus." Per clerk's report 2d June, 1847.
5359	Caldwell, J. N., lieut. and a. a. q. m.	181 56	Quartermaster's department. Charged to him December 6, 1845; being an advance by Major Mackay, for which he has rendered no accounts.	
5384	Warner, E., late Uni'd States agent.....	184 40	Harbor of Sandusky. Balance February 13, 1846. Reported for suit July 22, 1845, for \$1,767 28; since reduced to \$184 40.....	Suit ordered July 25, 1845, to recover \$1,767 28 cents. Transcript from 3d and 13th February, 1846, reduces the amount to \$184 40. Judgment rendered 20th July, 1846, for \$189 02. Per district attorney's report 16th August, 1846.
5415	Leavenworth, J. H., late U. States agent.....	4,205 35	Harbor of Chicago. Charged } Balance November November 4, 1844..... } 4, 1844, \$359 18, Construction of harbor at Mil- } of which \$108 57 waukee..... } have been charg-	

5422	Rankin, deceased, J. L., late lieutenant.....	78 49	ed over one year. Reported for suit in April, 1845, for all the balances against him.	Suit still pending.
5487	Warren, John, late lieut. col. Florida militia.....	374 00	Subsistence. Balance February 26, 1846, then charged. He acknowledged a balance of \$2 95; the difference arises from an error in his account; of which he was informed.	
5545	Norvell, Spencer, lieutenant	9 34	Preventing, &c., Indian hostilities. Charged in April, 1845, on settlement of the accounts of Captain S. Eddy, late quartermaster Florida volunteers, for cost of sundry public property turned over to him and not accounted for. He was informed of the charge at the time it was made, but he has made no reply.	
5549	Thorn, G., lt. top. engineers	10 00	Subsistence. Balance charged on settlement June 19, 1846, arising from disallowances; of which he was informed.	
5568	Hoskins, deceased, Chas., late lieutenant.....	282 04	Incidental expenses quartermaster's department. Amount erroneously paid him by Captain Crossman, assistant quartermaster, and charged to him in July, 1845. He was informed of the charge August 6, 1845, with a view to its liquidation.	
5583	Staniford, Thomas, major 4th infantry	4 00	Subsistence. Balance July 21, 1846, \$369 28 of sundries charged November, 1845. There is a corrected voucher on file for \$87 24. Another voucher for about \$252 is still suspended. Lieutenant H stated, by letter dated at camp near Camargo, August 30, 1846, that this voucher was corrected and returned from Corpus Christi, in October, 1845; but it has not been received at this office. He was killed at Monterey, September 21, 1846.	
			Quartermaster's department. Charged September 11, 1845; being the cost of sundry stationery disallowed. He was informed of the charge by letter directed to him at Corpus Christi, in Sept. 1845.	

STATEMENT—Continued.

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No.	Name and rank.	Amount.	Remarks of the Third Auditor.	Remarks of the Solicitor.
5585	Clark, John D., lieutenant 8th infantry.....	\$1 00	Subsistence. Balance October 9, 1845, arising from an error in his account, of which he was informed at the time of settlement.	
5602	Ringgold, deceased, Samuel, major 3d artillery	15 24	Quartermaster's department. Charged to him in October, 1845; being the cost of fuel improperly issued by Lieutenant Walback, of which he was informed, at Corpus Christi, in October, 1845. Maj. R. is dead, having died of wounds received in battle May 8, 1846.	
5665	Cross, deceased, Truman, late col. and qr. gen.....	16,883 64	Purchase of horses, &c., for remounting second dragoons. Balance July 29, 1846, of an advance in January, 1846. He acknowledged a balance of \$20,366 30 in his account first quarter, 1846, the last rendered. The difference arises on errors in his accounts for the most part. There are corrected vouchers on file, amounting to less than \$200, which had been sent to his son, William B. Cross, for correction, who was informed of the state of the account.	
5678	Fowler, William H., lt. a. a. q. m. and a. a. c. s.....	1,106 42	Quartermaster's department. Balance April 2, 1846, of advances charged February and May, 1845....	The aggregate balance against Lieut. F., as acting assistant quartermaster is \$2,813 67; about \$2,200 have been suspended in his various settlements, and the vouchers returned to him for correction, which have
		900 00	Officers' transportation. Part of balance same date....	
		100 83	Incidental expenses quartermaster's department. Balance same date. Charged February, 1845	
		525 00	Army transportation. Part	

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		7 99	of balance same date.. :	not been returned to
		688 86	Bar'eks, quart's, &c. Charg- ed April 11, 1846.....	this office. He was informed at the time of settlement. In
			Subsistence. Balance March 11, 1846.....	the subsistence de- partment the balance of \$688 86 remains to be refunded, which he was directed to do by the com- missary general, in June, 1846, and again writ- ten to from this office in May, 1847, and inform- ed that, unless refunded soon, his account would be reported for suit.
5687	Simons, James, assistant sur- geon.....	47 10	Subsistence. Charged June, 6, 1846, \$248 97 ad- vanced to him by Lieutenant P. L. Craig, of which he turned over to Assistant Surgeon J. B. Wells \$201 87. For the balance he has rendered no ac- counts.	
4106	Edwards, Benj., late qr. m. Florida militia.....	28,324 32	Preventing, &c., Indian hostilities. Balance Decem- ber 11, 1844. The sum of \$3,515 61 has been charged more than three years; the remainder in December, 1844, at which time the whole bal- ance was reported for suit	
5129	Porter, deceased, T. H., late a. a. q. m.	110 00	Quartermaster's department. Charged to him in January, 1846. For this advance he has render- ed no accounts. Killed in Mexico, in April, 1846.	

Suit ordered December, 16, 1844, to recover
\$28,324 32. Judgment rendered April
16, 1845, for \$28,324 32, with interest
from the 8th June, 1838, in all \$39,975 03.
Execution issued 27th April, 1845.

OFFICE OF THE SOLICITOR OF THE TREASURY, June 9, 1848.

I certify that the foregoing remarks by the Solicitor on the several cases above stated have been correctly made from the records of this office.

R. H. GILLET, *Solicitor.*

TREASURY DEPARTMENT, *Third Auditor's Office,* December 21, 1847.

PETER HAGNER, *Third Auditor.*

Statement of accounts in the office of the Third Auditor of the Treasury which have remained unsettled, or on which balances appear to have been due more than three years prior to June 30, 1847; furnished in pursuance of the directions contained in the second section of the act of March 3, 1809, entitled "An act further to amend the several acts for the establishment and regulation of the Treasury, War, and Navy Departments."

No.	Name and rank.	Amount of accounts which come within the provisions of the above named act, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on cases reported for suit.
3367	Alexander, T. L., lieutenant and acting assistant quartermaster.....	\$31 25	Incidental expenses quartermaster's department. Being an erroneous payment for per diem on court martial duty, made him by Captain S. P. Heintzelman, and charged to him in March, 1843; at which time he was informed and requested to refund.	
4929	Ayers, G. W., lieutenant and acting assistant quartermaster.....	7 38	Subsistence. Balance April 27, 1843, consisting of a disallowance on settlement of his account, of which he was then informed.	
5249	Allbritton, G. W., late capt. Florida militia.....	1,317 66	Subsistence. Charged to him January 15, 1844; being the cost of sundry subsistence stores received by him and not accounted for. The Second Auditor was	

			informed, in answer to his inquiry, of the amount at his debit in this office, in January, 1844. He has rendered no accounts.
3913	Bonnell, J., late lieutenant 3d infantry	34 00	Officers' transportation. Being amount overpaid him by Major Mackay for transportation, and charged to him in October, 1840, when he was called on to refund.
4896	Boyd, J. B., late lieutenant and acting a quartermaster.....	1 26	Transportation of supplies. Balance April 9, 1842, \$951. Since credited by \$8 25.
		73 44	Subsistence. Balance November 22, 1842, of an advance charged in July, 1842. He was requested, at the time of settlement, to refund these balances. Resigned December 31, 1841.
4562	Bonneville, B. L. E., captain.....	20	Preventing, &c., Indian hostilities. Balance January 3, 1842, arising from an item disallowed; of which he was informed.
4857	Bates, J. H., late lieutenant 4th artillery.....	10 46	Protection of northern frontier. Balance July 25, 1843, arising from disallowances in his accounts of which he was informed. Resigned July 20, 1842.
3807	Conway, J., late governor Arkansas..	7,049 99	Preventing, &c., Indian hostilities. Balance April 17, 1846. His account was reported for suit Feb. 13, 1840, for \$21,864 88; subsequently reduced at sundry times to \$7,049 99

Judgment rendered 10th October, 1842, for \$13,491 45. Governor Conway executed and delivered four bills of exchange on Messrs. Dick & Hill, of New Orleans, as collateral security, and by them accepted, for \$4,226 58 each, payable on the first of April, in the years 1845, 1846, 1847, and 1848. Two of the bills of exchange have been paid. At the second session of the twenty-ninth Congress an

STATEMENT—Continued.

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No.	Name and rank.	Amount of accounts which come within the provisions of the above named act, arising from moneys advanced since March 3, 1847.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on cases reported for suit.
3303	Conway, J. S.—Continued.....			
4291	Conway, J. S.—Continued.....			
4295	Conway, J. S.—Continued.....			
4300	Conway, J. S.—Continued.....			
4302	Conway, J. S.—Continued.....			
4310	Conway, J. S.—Continued.....			
4312	Conway, J. S.—Continued.....			

act was passed, and approved the 25th February, 1847, for the relief of James S. Conway, authorising the proper law officer of the government of the U. States to cause a release to be entered in the case of the United States vs. James S. Conway, for the balance now owing by said Conway, in virtue of a judgment heretofore obtained against him in the district court of the United States for the district of Arkansas. In pursuance of the above recited act, the two several bills of exchange, executed and accepted, as above mentioned, and remaining unpaid, were delivered and handed over, on the 27th February, 1847, to the said James S. Conway, who on that day passed his receipt for the same. On the said 27th day of February, 1847, the district attorney was instructed to cause a release to be entered on the docket, agreeably to the act of Congress, who advised this office, 26th

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April, 1847, that a release was entered according to the provisions of the act of Congress aforesaid.

Judgment rendered June 22, 1844, for \$360.-559 39. Fi. fa. issued to July, 1844. Balance reduced, (per transcript, No. 297, dated 26th June, 1845,) and now amounts to \$290,452 31. The transcript exhibiting this reduction was transmitted to the district attorney on the 27th August, 1845, with directions to enter a credit on the judgment for the sum of \$70,107 08; being the difference between this and the former adjustment.

4923	Crum, R. R., late quartermaster Fla. militia.....	290,452 31	Preventing, &c., Indian hostilities \$133,350 52 cents. Subsistence \$4,102 84. Forage for dragoons \$152,398 95. Transportation of supplies \$600 00. Balance June 26, 1845, for the cost of sundry subsistence stores and other public property received by him as quartermaster, for the use of the militia and volunteers called into service in Florida, for the issue of which he is held accountable. His accounts were reported for suit in October, 1839, and April, 1842, for an aggregate sum of \$316,493 80; which was reduced on settlement in June, 1845, to \$290,452 31, and the solicitor of the treasury so informed.....
5240	Currier, Jacob, late lieutenant 3d infantry.....	30 00	Army transportation. Part of an advance of \$400 by Major Chas. Thomas, charged to him in July, 1843. He was written to 22d March, 1844, and requested to refund, otherwise his account would be reported for suit.
5297	Clark, deceased, Isaac, late major and quartermaster.....	1,280 99	Quartermaster's department. Balance 20th March, 1844, of charges in October,

STATEMENT—Continued.

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No.	Name and rank.	Amount of accounts which come within the provisions of the above named act, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on cases reported for suit.
	Clark, deceased, Isaac—Continued.....		1842. Captain John B. Grayson, who succeeded him as quartermaster at New Orleans, and who had his papers in charge, was requested to aid in having his accounts closed. About \$300 remain suspended. The balance arises on errors and disallowances.	
5017	Clark, Bayard, late lieut. and acting assistant quartermaster.....	\$304 47	Preventing, &c., Indian hostilities. Balance December, 8, 1843, of an advance charged in August, 1843; of which he was informed. This balance arises on suspensions and disallowances; a statement of which was furnished him on settlement. He replied in December, 1843, but without removing the objections. In January, 1846, he was again written to, at New York, but the communication has been returned as a dead letter, and it is not known where he is.	
5227	Curry, William, late captain steam-boat Gaston.....	700 55	Preventing, &c., Indian hostilities. Charged	

			November, 29, 1843; an advance by Lt. G. D. Hanson, 22d February, 1843, for which he has rendered no accounts.
4320	Darling, N., late lieutenant and acting assistant quartermaster	18 02	Subsistence. Balance May 13, 1843, which he was called on to refund. Resigned August 31, 1843.
5026	Davis, J. P., late captain, &c	615 79	Subsistence. Charged October 24, 1843. Reported for suit, with other balances heretofore reported against him in Mar. 1845.....

Suit ordered 21st April, 1845, to recover \$9,176 36. Judgment was rendered on the 4th January, 1846, against John P. Davis and Thomas E. Wilson, sureties for \$9,604 25 and \$56 15 costs. A fi. fa. was issued, 20th January, 1846, returnable first Monday in April, 1846. This judgment was obtained against Davis and Wilson on the transcript upon which the suit was brought, showing a balance due the United States of \$9,176 37. Subsequent to the rendition of the judgment, a full and complete transcript from the books of the Treasury Department, reducing the balance to \$8,424 42, was transmitted to the district attorney. The difference, he remarks, can be credited on the execution without disturbing the judgment. Davis is insolvent, and Wilson has been generally set down as in the same condition. There is little hope of making this debt. Per district attorney's report of the 23d January, 1846. A levy was made on certain tracts of land which were not sold for want of time. The land is the property of Wilson, one of defendants, and was, at the time of the levy, and still remains bound by a judgment previously rendered to that of the United

STATEMENT—Continued.

No.	Name and rank.	Amount of accounts which come within the provisions of the above named act, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on cases reported for suit.
	Davis, J. P—Continued			<p>States. A ven. exponas was issued, but in consequence of the judgment lien, there is no probability that it would bring enough to pay costs. The judgement spoken of is equal, at least, to the value of the land. It can be of no advantage to the United States to appoint an agent to bid for it. A judgment was rendered the 8th May, 1847, against Eli Bell, administrator de bonis non of Wharton Rec-tor (one of the sureties) for \$9,403 74. Fi. fa. issued 2d July, 1847. Judgment in the district court 14th January, 1846. Ven. exp. returnable the 1st Monday of October, 1847. Per marshal's report of final process 9th July, 1847.</p>
5057	Fisher, Alexander J., late pension ag't	\$144 80 296 00 353 08 465 12	Invalid pensions..... } Balance June Pensions, act Mar. 18, 1818 } 11th, 1844, do act May 15, 1828 } Rep'd for do act June 7, 1832... } suit in May 1844.....	On the 15th July, 1844, the district attorney

5034	Fay, Herman A., late captain and military storekeeper.....	392 70 277 81	Qr. mast. department.... } Balance October Incidental expenses quar- } 28, 1842. He termaster's depart... } informed at the the time of settlement and furnished with a statement of suspensions and dis- allowances; since which the vouchers not been returned. In reply to a letter in April, 1845, the quartermaster general was furnished with a statement contain- ing all the items composing the balance against him.
5678	Fowler, Wm. H., lieut. and acting assistant quartermaster.....	115 93 35 69	Officers' transportation. Balance April 2, 1846, \$1,015 93, of which only \$115 93 have been outstanding over three years. The remainder is reported in the one year list.
5075	Fauntleroy, T. T., major 2d dragoons	3 19 13 42 25 06	Army transportation. Balance April 2, 1846, \$560 69, of which \$35 69 have been outstanding over three years, and the remainder is reported as above. See further remarks on one year report. Quartermaster's depart't } Charged in Mar. Barracks, quarters, &c.. } 1843, having Inc'l expenses q. m. d. } been improper- ly paid him by Captain Heintzelman for account of court martial duty. He was informed when charged, with a view to having the balance refunded.

acknowledges the receipt of the transcript, vouchers, &c., and advises that but one of the sureties resides in his district, and that with the permission of the department he will associate the district attorney of the middle district with him. On the 24th July, 1844, he was directed to do so. Judgment was rendered against the principal, and T. R. Betton, surety, the 21st February, 1845, for \$1,315 65, upon which execution of fi. fa. issued the 18th March, 1845.

STATEMENT—Continued.

No.	Name and rank.	Amount of accounts which come within the provisions of the above named act, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on cases reported for suit.
4863	Hughes, Ellis, late assistant surgeon	\$22 49	Subsistence. Amount advanced by George Taylor, and charged to him in November, 1841.	
4722	Hooker J., lieutenant 1st artillery	05	Subsistence. Balance May 1, 1843, arising from a short credit.	
5133	Herndon, D., late assistant surgeon...	16 00	Officers' transportation. Received from Lt. E. V. Sumner for the transportation of his baggage, and disallowed. He was informed in July, 1843, when he was charged, and requested to refund.	
4710	Howe, Marshall S., captain 2d dragoons	82 00	Officers' transportation. Travelling expenses disallowed, which he was called upon in 1844, to refund.	
5311	Hunter, David, paymaster U. States army.....	38 84	Barracks, quarters, &c. Charged to him in April, 1844, on settlement of Captain E. B. Alexander's account; being an overpayment for quarters at Fort Smith, of which he was informed when the charge was made.	

4904	Johnson, Edward, lieut. 6th infantry	84 76	Transportation of supplies. Balance July 29, 1841, \$94 79. Since credited by \$10 03. The remainder arises on vouchers suspended and returned to him, and not yet returned to this office.
5494	Kendrick, James, late quartermaster Florida militia	82,733 77	Preventing, &c., Indian } For cost of subsistence stores and
		30,551 77	Forage for dragoons.... } forage, certified
		7,826 22	Subsistence of militia, } as having been
			volunteers, &c. } received by him
			as quartermaster, for which he is accountable. Reported for suit October 29, 1839, for \$49,289 33, since which he has been charged with \$55,773 29, say in March, 1842, and an authenticated transcript of the account sent to the Solicitor of the Treasury; and a further charge in May, 1842, increasing the aggregate to \$121,111 76, and the solicitor so informed
5099	Kearny, S. W., brigadier general.....	63 00	Officers' transportation. Balance November 22, 1844. Amount paid on his order by Captain Swords, and charged to Gen. K. in May, 1843, under the regulations, of which he was informed when the charge was made, and in August, 1843.
4486	Loring, C., late agent subsistence department.....	59 00	Drafts lying over, remaining of an advance charged in May, 1841.

Suit still pending. A further statement of the account of Kendrick was furnished by the Third Auditor on the 24th June, 1845, showing an increased balance due the United States of \$121,111 76. This case was pending on the docket of the late supreme court in Florida, and has been transferred, under the late act of Congress, to the district court of the United States for the northern district of Florida, per attorney's report the 24th April, 1847.

STATEMENT—Continued.

No.	Name and rank.	Amount of accounts which come within the provisions of the above named act, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on cases reported for suit.
	Loring, C.—Continued.....	\$69 61	Subsistence. Charged in December, 1841, as received for sales of public property. He was informed of these charges in December, 1841, and March, 1842, and requested to refund immediately.	
4372	Lamotte, J. H., capt. 7th infantry ...	3 72	Hire of mechanics. Balance Mar. 17, 1841, of an advance by Lieut. D. D. Tompkins, charged 19th October, 1840; of which he was informed at the time of settlement.	
5415	Leavenworth, J. H., late agent.....	250 61	Construction of harbor at Milwaukie. Balance November 4, 1844, \$359 18, of which \$250 61 have been outstanding over three years. The remainder of this balance and all the other balances against him are reported on the one year list, and the whole account has been reported for suit	Suit still pending.
4951	Mills, Wm. J., late lt. col. Fla. militia	7,694 72	Preventing, &c., Indian hostilities. Amount of property received by him and not accounted for. Reported for suit June 21, 1842.	

4951	Morgan, Thomas G., late pension ag't New Orleans.	99 53 279 13	Invalid pensions..... } Balance May 20, Pensions, act 7th June, } 1844, remaining 1832..... } in his hands of an advance by J. B. Perrault, and charg- ed to him in August, 1842, arising from vouchers suspended and returned to him for correction, amounting to \$254 66, and the balance disallowed. The sus- pended vouchers have not been returned to this office.
4425	McDowell, Irvin, lt. 1st artillery.....	70	Subsistence. Balance February 25, 1842, of an advance by Lieutenant B. H. Hill, charged in February, 1842; of which he was informed.
4652	Meador, J. G., late major Tennessee volunteers	2,140 00	An advance made by Quartermaster Hick- man, and charged in November, 1840, to purchase forage for horses for General Armstrong's command in 1836. He was written to in December, 1840, and re- quested to account for the money, but has failed to do so.
4707	Merrill, Moses E., capt. 5th infantry .	15	Subsistence. Balance January 12, 1841; of which he was informed.
5008	Muhlenberg, P., paymaster U. States army.....	102 78 234 67	Quartermaster's department. } Paid him by Barracks, quarters, &c..... } Capt. E. S. Sibley, for commutation of fuel and quarters, requiring explanations. He was written to in October, 1842, when it was brought to his debit.
5029	Mapes, C., paymaster United States army.....	45 00 35 04	Officers' transportation.. } Balance May 23, Army transportation... } 1843, paid him by Captain D. H. Vinton, and not allow- ed. It was charged to the Paymaster in December, 1842, and he was written to in May, 1843, and requested to refund.

STATEMENT—Continued.

38

No.	Name and rank.	Amount of accounts which come within the provisions of the above named act, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on cases reported for suit.
4698	Osgood, E. S., late lieutenant. 6th infantry	\$2,004 12 33 54	Subsistence. Balance Aug. 31, 1841. } Reported for suit Quartermaster's department. Balance July 21, 1841. } in September, 1841, for \$1,611 98, since which he has been charged with \$425 68, say in July, 1843, and the solicitor so informed.	
4490	Pierce, B. K., lieutenant colonel.	315 49	Protection of the northern frontier. Balance May 3, 1847, of an advance by General Scott in 1839, for secret services on the northern frontier. He was written to in September, 1841, and informed of the balance. A letter from him, dated November 30, 1845, states that he expended this balance, and forwarded vouchers to the Hon. John Bell, whilst he was Secretary of War, since which he has heard nothing from them. They have not been received at this office.	
4763	Pemberton, J. C., lieutenant and a. a. q. m.	3 3 98	Quartermaster's department. Balance May	

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5019	Parker, deceased, R. B., late lt., &c..	50 35	13, 1843. He was written to in February 1846, to refund this balance; and has ceased to disburse.
		100 00	Subsistence. Balance March 10, 1843,
			\$110 16 of moneys then charged. Since credited by \$59 81.
			Preventing, &c., Indian hostilities. Ad-
			vanced by Lieut. C. H. Humber, and
			charged to him in November, 1843, for
			which he has rendered no accounts.

STATEMENT—Continued.

40

Ex. Doc. No. 68.

No.	Name and rank.	Amount of accounts which come within the provisions of the above named act, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on cases reported for suit.
President of the Branch Bank of the State of Alabama—Continued	Remond, Patrick, late pension agent .	\$40 12	<p>of \$1,310.28 was already at the debit of the bank, and which has been reported three years without alteration and dropped as insolvent in 1846, under the comptroller's general instructions, per letter printed with report of 1842. The balances have been heretofore reported against Mr. Gaines, and he has been informed of the state of the account and requested to refund the amount due, by letter dated 27th November, 1843.</p> <p>Pensions act 7th June, 1842. Arising from a charge for collecting a draft, which was rejected for want of a voucher, and he so informed at the time.</p>	
Robertson, Wm., late Lt. 2d dragoons.		71 17	Preventing, &c., Indian hostilities. Balance on settlement in September, 1844, arising from suspensions and disallowances. He was informed at the time of settlement,	

			and the suspended vouchers returned to him for correction. Resigned 10th July, 1843.
5077	Robinson, F., late lt. 2d dragoons....	117 00	Officers' transportation. Amount erroneously paid him by Major S. MacRee for transportation of his baggage, and charged to him in March, 1843. He is out of service, and was called on in 1843 to refund.
5078	Richardson, J. B., lieutenant	10 80	Preventing, &c., Indian hostilities. Balance March 19, 1846, of an advance by Lieutenant Wall in August, 1843. He has ceased to disburse, and was requested to turn over the amount to the United States, by letter to him at Corpus Christi.
5009	Ransom, O. P., lt. and a. a. q. m.	15 43	Miscellaneous and contingent charges. Balance August 4, 1845, of an advance charged in November, 1841, which he was requested to refund.
5200	Sumner, E. V., captain.....	13 93	Subsistence. Balance October 17, 1843, of an advance charged to him in February, 1842; of which he was then informed.
4204	Shreve, Henry M., superintendent....	30 15	Ohio and Mississippi rivers from Louisville to New Orleans. Balance February 19, 1842, of advances in that year. He stands charged also with \$1,969 12, on another account. He claims \$570 as due him, and a difference arises on charges for compensation not allowed.
4619	Sibley, H. H., lt. 2d dragoons.....	49 58	Subsistence. Balance August 9, 1843, of amount of sales, charged to him same date. A voucher suspended for correction in April, 1842, for \$44 17 is not yet returned; the remainder consists of errors, &c.

STATEMENT—Continued.

42

Ex. Doc. No. 68.

No.	Name and rank.	Amount of accounts which come within the provisions of the above named act, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on cases reported for suit.
5020	Satterlee, R. S., Surgeon.....	\$28 26	Subsistence. Balance February 12, 1844, of an advance charged in February, 1843; being for disallowances, the vouchers for which were, at his request, referred to the Second Auditor, and he so informed.	
5175	Saunders, W. H., lt. and a. a q. m..	9 55	Subsistence. Balance November 13, 1843, of an advance charged in February, 1843; of which he was informed.	
4995	Torry, W. G., late lt. rifle regiment, a. c. s.....	23 39 2,802 08	Quartermaster's department. Balance October 23, 1843, \$72 of advances charged in October, 1842. Since which he was credited by \$48 61. Subsistence. Balance July 23, 1844. He is out of service, and has been twice called on to pay the whole balance over to the United States, but he has made no reply.	
4787	Thomas G. H. lieutenant	49	Subsistence. Balance October 9, 1846, of an advance March 29, 1843, being the	

difference between a balance of \$6. for medicines, referred to the Second Auditor for settlement, and a subsequent credit of \$5 58 for disbursements in 3d quarter 1845. Informed at Monterey, October, 1846.

4560 Vanderveer, J. S., late capt. dragoon

3,023 95

Drafts lying over. Amount advanced by J. P. Davis, and charged to him in May, 1840, and October, 1841. Resigned in December, 1840, and has rendered no accounts.

4327 Van Ness, David, capt. and a. q. m.

37 21

Protection of the northern frontier. Balance April 1, 1839, of an advance then charged, which he was called on, at the time, to refund.

4623 Waugh, Alexander, late lieut., &c...

985 44

Subsistence. Balance June 10, 1842.....

495 82

Miscellaneous and contingent charges. Balance December 22, 1841, \$512 44. Since credited with \$16 62. Reported for suit

Suit still pending.

Wickliff, C., late lt. 1st dragoons.....

374 48

Quartermaster's department. Balance April 22, 1842. being cost of public property unaccounted for and charged to him in April, 1842, of which he was informed and requested to refund the amount. He addressed a letter, under date of November, 1842, requesting a delay until he could get such evidence as would relieve him from accountability. Since which nothing has been heard from him.

4226 Webster, L. B., brev. maj. 1st art ...

4,920 00

Seminole hostilities. Balance Oct 28, 1844.

786 65

Preventing, &c., Indian hostilities. Balance same day \$879 10; since credited by \$92 45 cents. Reported for suit April 22, 1839, for \$8,481 47, which has been reduced, from time to time, by subsequent credits.....

Judgment rendered in the district court at

STATEMENT—Continued.

44

Ex. Doc. No. 68.

No.	Name and rank.	Amount of accounts which come within the provisions of the above named act, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on cases reported for suit.
4550	Webster, L. B.—Continued.....	314 48	September term, 1840, for \$2,711 92. Carried by writ of error to the circuit court. Tried in circuit court May 3, 1844, and judgment affirmed for \$2,711 92 debt, and \$105 11 costs. This result, it appears, was arrived at as follows, to wit:	
4652	Amount sued for, per treasury transcript	31 31	From which deduct—	
4733	1. For property impressed into the service of the United States and lost in the service.....	3 053 82	325 00	
4831	2. For property not purchased, but received into the service of the U. States, for their use, with consent of the owners, viz: horses and ve-			

STATEMENT—Continued.

No.	Name and rank.	Amount of accounts which come within the provisions of the above named act, arising from moneys advanced since March 3, 1817.	Remarks of the Third Auditor.	Remarks of the Solicitor of the Treasury on cases reported for suit.
4669	Woodruff, C. E., lieutenant	\$17 62	Subsistence. Advanced to him by Lieutenant Tufts, and charged in December 1840.	

OFFICE OF THE SOLICITOR OF THE TREASURY, June 9, 1848.

I certify that the foregoing remarks by the Solicitor on the several cases above stated have been correctly made from the records of this office.

R. H. GILLET, Solicitor.

TREASURY DEPARTMENT, Third Auditor's Office, December 21, 1847.

PETER HAGNER, Third Auditor.

List of names dropped from the reports of balances for the years ending on the 30th September, 1842, 1844, 1845, and 1846, under the instruction of the First Comptroller of the Treasury, in reference to which changes have since occurred, and which are now reported in pursuance of his letter dated February 24, 1843, and printed with the report of balances for the year 1842.

No.	Names.	Appropriation.	Indebtedness when dropped.	Present condition.	Remarks.
DROPPED IN 1842.					
4932	Bache, Hartman	Crow shoal..... Harbor of Chester..... Harbor of New Brunswick.....	\$300 38 78 61 49 77	\$235 73 5 10 35 12	These balances are consid'ed as closed on the report. Major Bache being now disbursing, and the balances taken up in the official statement of his account.....
4472	Collins, C. O.....	Hostilities of Seminoles	12,190 62	Closed.....	
5231	Clark, M. M.....	Barracks, western frontier.....	2,000 00	2,000 00	
4233	Hoffman, Wm	Seminole hostilities	32 95	7 95	Same remark as to Major Bache....
3349	President of United States Branch Bank at Fayetteville, N. C....	Invalid pensions.....	109 00	Closed.....	Closed in September, 1847
3452	Pierce, B. K.....	Quartermaster's department.....	267 01	do.....	Closed in April, 1847.....
3595	Same	Seminole hostilities.....	150 00	do.....	do.....do.....
3595	President United States Bra'h Bank, Washington city.....	Pensions, act 20th May, 1838.....	72 00	do.....	In September, 1847.....
3598	Same	Invalid pensions.....	118 60	do.....	do.....do.....
3598	President United States Bra'h Bank, Providence, R. I.....	Pensions, act 20th May, 1830.....	1 09	do.....	do.....do.....
		Revolutionary pensions.....	20 79	do.....	do.....do.....

Money advanced since March 3, 1817.

Money advanced since March 3, 1817.

LIST—Continued.

No.	Names.	Appropriation.	Indebtedness when dropped.	Present condition.	Remarks.
3270	President United States Bra'h Bank, Philadelphia, Pa.....	Revolutionary pensions.....	\$712 08	Closed.....	Reduced, as reported last year and the balance closed in September, 1847.....
3273	President United States Bra'h Bank, Hartford, Conn.....	Pensions, act 7th June, 1832.....	08	do.....	In September, 1847.....
3395	President United States Bra'h Bank, Richmond, Va.	Invalid pensions.....	3,940 25	do.....	} Reduced as reported last year, and closed in September, 1847.....
	Same.....	Pensions, act 7th June, 1832.....	2,215 50	do.....	
	Same.....	Revolutionary pensions.....	1,434 41	do.....	
3395	President United States Bra'h Bank, Cincinnati, Ohio .....	.....do.....do.....	5,571 48	do.....	} Reduced as heretofore reported, and closed in September, 1847.....
	Same.....	Pensions, act 7th June, 1832.....	460 11	do.....	
	Same.....	Invalid pensions.....	1,384 57	do.....	
4383	President United States Bra'h Bank, New York city.....	.....do.....do.....	1,648 20	do.....	} Same remarks as to the Branch at Cincinnati.....
	Same.....	Revolutionary pensions.....	6,656 91	do.....	
	Same.....	Pensions, act 20th May, 1830.....	128 53	do.....	
	Same.....	Pensions, act 7th June, 1832.....	1,328 63	do.....	
3594	President United States Bra'h Bank, St. Louis, Mo.....	.....do.....do.....	1,030 26	do.....	.....do.....do.....
3593	President United States Bra'h Bank, Portsmouth, N. H.....	Pensions, act 18th March, 1818.....	42 06	do.....	Closed in September, 1847.
3596	President United States Bra'h Bank, Lexington, Ky.....	Invalid pensions.....	308 10	do.....	.....do.....do.....

DROPPED IN 1842—Continued.

Moneys advanced since March 3, 1817.

3668	Same	Pensions, act 18th March, 1818.....	204 96	do.....	do.....do.....do.....
	Same.....	Pensions, act 7th June, 1832.....	726 47	do.....	do.....do.....do.....
3669	President United States Bra'h Bank, Pittsburg, Pa.....	Invalid pensions.....	210 00	do.....	do.....do.....do.....
	Same.....	Pensions, act 18th March, 1818.....	437 72	do.....	do.....do.....do.....
4545	Same.....	Pensions, act 7th June, 1832.....	999 48	do.....	do.....do.....do.....
	President United States Bra'h Bank, Burlington, Vt.....	Invalid pensions.....	3 21	do.....	do.....do.....do.....
4732	Stanton, Henry.....	Pensions, act 7th June, 1832.....	20 00	do.....	do.....do.....do.....
	Smith, John L.....	Subsistence.....	145 94	do.....	Same remark as to Major Bache....
3355	Talcott, Andrew.....	Quartermaster's department.....	22 18	do.....	do.....do.....do.....
	Same.....	Purchase of instruments, &c.....	583 79	do.....	Closed in August, 1847.....
3461	Same.....	Fort Monroe.....	736 55	do.....	do.....do.....do.....
	Same.....	Fort Calhoun.....	4,137 39	do.....	do.....do.....do.....
4055	Same.....	Arrears, &c., astronomical observa- tions.....	218 96	do.....	do.....do.....do.....
	Whiting, Henry.....	Road from Detroit to Grand River..	104 01	do.....	} Closed by subsequent credits, and is disbursing
4055	Same.....	Road from Detroit to Fort Gratiot..	45 08	do.....	

		DROPPED IN 1844.			
4096	Belton, F. S.....	Preventing and suppressing Indian disturbances.....	25 91	Closed.....	Closed by subsequent credits. Disbur'g

		DROPPED IN 1845.			
4271	Pierce, B. K.....	Road from Miles' to St. Joseph's....	18 40	Closed.....	Closed in April, 1847.....
		Road from Sheldon's to St. John's river.....	129 40	111 00	Reduced in April, 1847.....
4393	Woods, S.....	Road from Clinton to Grand river...	118 40	Closed.....	Closed in April, 1847.....
		Road from Detroit to Chicago.....	505 51	114 25	Reduced in April, 1847.....
4393	Woods, S.....	Road from Detroit to Saganaw	18 40	Closed.....	Closed in April, 1847.....
		Preventing, &c., Indian hostilities...	80	do.....	Closed in October, 1847.....

LIST—Continued.

[illegible]

DROPPED IN 1846.

4367	Brent, Thomas L.....	Hire of a corps of mechanics.....	\$500 50	Closed.....	Closed in May, 1845.....	Money advanced since 3d March 1817.
4590	Dodge, Henry H.....	Cleveland harbor.....	780 43	do.....	Closed in October, 1845.....	
4546	Lindsay, George F.....	Preventing and suppressing Indian hostilities.....	667 93	do.....	Closed in March and April, '47	
4080	Spoor, deceased, C. H. E.....	Subsistence.....	30 65	\$2 81	Reduced in December, 1845. .	
4231	Sargent, Jas. H.....	do.....	50	Closed.....	Closed by subsequent credits..	

TREASURY DEPARTMENT, *Third Auditor's Office*, December 21, 1847.

TREASURY DEPARTMENT, Third Auditor's Office, December 21, 1947.			
4092	State	Board of Public Health	\$ 42.02
4092	State	Board of Public Health	104.01
	State	Board of Public Health	318.88
	State	University of Wisconsin	
	State	University of Wisconsin	\$ 194.36
3161	State	University of Wisconsin	130.22
3322	State	University of Wisconsin	292.10
4135	State	University of Wisconsin	55.18
4232	State	University of Wisconsin	142.04
	State	University of Wisconsin	50.00
	State	University of Wisconsin	13.34
3093	State	University of Wisconsin	1325.83
	State	University of Wisconsin	889.48
	State	University of Wisconsin	434.18
	State	University of Wisconsin	510.00
3093	State	University of Wisconsin	42.06
	State	University of Wisconsin	130.44
	State	University of Wisconsin	307.88

TREASURY DEPARTMENT,
Fourth Auditor's Office, November 22, 1847.

SIR: I have the honor to transmit to you a statement of the accounts of the Navy Department, settled at this office, on which balances appear to have been due more than three years prior to the 30th of June last; together with the causes, so far as I have been able to ascertain them, which have prevented the recovery of those balances.

I am, sir, very respectfully, your obedient servant,
A. O. DAYTON.

J. W. McCULLOH, Esq.,
First Comptroller of the Treasury.

No.	Name.	Rank.	Residence.	Amount.
1	Thos. Eaton, (old bond)			
2	J. M. Blount, (decd)	Contractor	District of Columbia	11,341 53
3	C. E. Broome, (deceased)	Ensign, marine corps	Washington, D. C.	1,104 03
4	George M. Bell	Surgeon's clerk	Washington, D. C.	83 81
5	C. O. Vernon, (deceased)	Physician	Chicago	102 10
6	Michael McCarty	Lead painter's assistant	Baltimore	2012 52

Abstract of balances remaining on the books of the Treasury Department, November 22, 1847.

Abstract of balances remaining on the books of the Fourth Auditor of the Treasury Department, due from individuals for more than three years prior to the 30th of June, 1847.

52

No.	Names.	Rank.	Residence.	Amount.	Remarks by the Solicitor of the Treasury.
1	Michael W. Ash.....	Navy pension agent.....	Philadelphia.....	\$915 95	Not reported for suit.
2	G. C. Ashton, (deceased)	Lieutenant.....	Unknown.....	193 10	Not reported for suit.
3	George W. Beall.....	Captain's clerk.....	Cincinnati.....	83 51	Not reported for suit.
4	C. R. Broome, (deceased)	Paymaster marine corps..	Washington, D. C.....	1,764 03	Suit ordered 3d July, 1838. Debt in the process of recovery; the following payments have been made, viz: 3d August 1842, \$1,000; 1st April, 1843, \$500; 30th April, 1844, \$500; 14th April, 1845, \$200; 23d January, 1846, \$200; 9th October, 1847, have been made by the administrator of the late Major Broome, and severally enclosed to the Second Comptroller at the respective dates of their payments.
5	J. W. Bronaugh, (dec'd).	Contractor.....	District of Columbia.....	11,341 53	See House document No. 145, 2d session 28th Congress. Since the remarks referred to in the above document, the real estate of Mr. Bronaugh was sold by commissioners appointed under the decree of June, 1845, of the circuit superior court of law and chancery for Stafford county of Virginia. William S. Barton, esq., who was appointed special agent of the United States, on the 16th October, 1845, advises that he has been furnished with a copy of the statement of costs of suit, expenses of sale, &c., including the commissions of the commissioners, which show the amount of \$845 29, this sum to be deducted from the gross amount of sale, leaving the net amount of \$8,655 71, of which the United States is entitled to two-thirds, viz: \$5,770 47½. The following sums have been received, viz: on the 14th November, 1845, \$808 06; 7th February, 1846, \$1,480 60; 12th March, 1846, \$1,488 29 cents, each and all of which sums were

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33	Leonard J. Smith	Rate pension agent	1,380 40
34	H. O. G. O'Connell	Rate pension agent	500 00
35	Leopoldo B. Smith	Rate pension agent	340 00
6	Thos. Easton, (old bond)	Navy agent.....	Pensacola.....	29,606 04	3,185 25
7	Thos. Easton, (new bond)	Navy agent.....	Pensacola.....	3,109 28	
8	H. Gansevoort, deceased	Lieutenant.....	Albany, N. Y.....	22 00	
9	Elias Kane, (deceased)...	Navy pension agent.....	Washington, D. C.....	1,119 50	
10	Benj. L. Lear, (dec'')....	Prize agent.....	Washington, D. C.....	279 99	
11	G. D. Lemoine.....	Late midshipman.....	Unknown.....	19 54	
12	E. W. Moore.....	Late lieutenant.....	Unknown.....	406 11	
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transmitted to the Second Comptroller, directing the account of Mr. Bronaugh to be credited with the same, &c.

Judgment rendered against the principal, 9th May, 1845, for \$20,496 17 debt, and \$11 42 costs. Executions issued 20th June, 1845, returned "no property found, the defendant hopelessly insolvent, and has removed to Alabama." Per marshal's report 16th July, 1845.

Still pending against sureties.

Not reported for suit.

Suit ordered in this case on the 16th April, 1843.

No judgment has been reported to this office.

Suit still pending. Continued under an agreement with Colonel George Bomford, the administrator, that judgment be given on time. At the next term of the court, J. B. H. Smith, esq., by letter of the 9th March, 1843, on behalf of the administrator, requests that the United States forbear proceedings on the judgment obtained at the last term, and allow him to pay the debt at the rate of \$600 per year, that sum being the annual rent of houses occupied by the Pension bureau. The district attorney was authorized, on the 10th March, 1843, to make the arrangement upon the terms proposed, and on the same day Mr. Smith was notified. Under this arrangement, the debt is in process of recovery.

Not reported for suit.

Judgment was rendered on the 5th October, 1839, for \$927 89 and costs. Execution *fi. fa.* delivered to the marshal. Balance reduced to \$406 11, exclusive of interest, by the payment of \$500, collected by Joseph Hopkins, in a suit against him, as special bail of Moore. The marshal, in his report of final process, remarks that under the execution in his hands against Hopkins for \$421 25, and costs, he levied on chattels, and that time had been given to the defendant by the district attorney.

ABSTRACT—Continued.

No.	Names.	Rank.	Residence.	Amount.	Remarks by the Solicitor of the Treasury.
13	Daniel Pierce	Late acting boatswain...	Unknown	\$117 76	Not reported for suit.
14	David Porter, (deceased)	Late captain .....	.....	744 44	Not reported for suit.
15	J. C. Richardson	Late midshipman	Unknown	60 00	Not reported for suit.
16	Charles P. Tutt	Late navy agent	Pensacola	1,532 78	Vide remarks of last year, House document No. 145, 2d session, 28th Congress, page 44. On the 16th January, 1845, the district attorney transmitted to the Solicitor of the Treasury a copy of the decree of the court in the amicable suit relative to the disposal of the British indemnity fund; and, on the 19th of April, 1845, the Secretary of State enclosed a certificate on the Bank of the Metropolis, to the credit of the Treasurer of the United States, for \$2,533 33, which was, on the same day, enclosed to the Second Comptroller, requesting him to credit the account of Mr. Tutt.
17	Thomas Tyler	Late boatswain	Unknown	45 00	Not reported for suit.
18	Charles Wade	Late gunner	Unknown	165 00	Not reported for suit.
19	R. C. Yates	Late naval storekeeper at Rio de Janeiro .....	.....	1,331 46	Not reported for suit.
20	Thos. W. Waldron, (dec'd)	Late naval storekeeper at Hong Kong .....	.....	500 00	Not reported for suit.
21	J. P. Grundy	U.S. dist. att'y for the mid. dist. of Tennessee .....	.....	244 96	In this case suit was ordered on the 31st August, 1841. Judgment confessed 13th April, 1842, for \$244 96, and \$12 54 costs. Process issued 22d April, 1842. Returned on the second Tuesday in October, 1842, "no property." Per clerk's and marshal's report of the 21st December, 1842.
22	Samuel Colt .....	.....	New York	22,550 62	Not reported for suit.
23	Theodore Paine	Late acting purser .....	.....	200 00	Not reported for suit.
24	R. O. Glover	Late acting purser .....	.....	1,250 40	Not reported for suit.

Statement of balances remaining on the books of the Register of the Treasury

25	Leonard Jarvis.....	Late navy pension agent .	Boston.....	543 93	In the suit against Jarvis, as navy pension agent, to recover \$543 93, a verdict was rendered in favor of the defendant. Per district attorney's report of 4th June, 1846.
26	Thomas G. Morgan.....	Late navy pension agent..	New Orleans.....	340 00	Not reported for suit.
27	D. Fauntleroy, (old bond)	Purser.....	Alexandria.....	3,198 25	Suit was ordered on the 22d July, 1844, and instituted against the principal and sureties on the 14th September, 1844—continued at May term 1845, of the circuit court. Still pending. Per district attorney's and clerk's report.
28	R. D. Wainwright, (dec'd)	Lt. col. marine corps ....	.....	185 17	Not reported for suit.
29	J. A. Underwood, (dec'd)	Passed midshipman.....	.....	750 00	Not reported for suit.

OFFICE OF THE SOLICITOR OF THE TREASURY, June 9, 1848.

I certify that the foregoing remarks by the Solicitor on the several cases above stated have been correctly made from the records of this office.

R. H. GILLET, *Solicitor.*

TREASURY DEPARTMENT, *Fourth Auditor's Office,* November 18, 1847.

A. O. DAYTON.

Ex. Doc. No. 68.

OFFICE OF THE SOLICITOR OF THE TREASURY,

May 15, 1848.

SIR: You have, herewith returned, my remarks upon the statement of balances remaining on the books of the Register of the Treasury due from collectors, and upon which suits have been instituted, as are applicable to their present condition, &c.; also, balances due from receivers of public money.

Respectfully, your obedient servant,

R. H. GILLET, Solicitor

JAMES W. McCULLOH, Esq.,
1st Comptroller, &c.

No.	Particulars	Amount
13	Unknown	112 38
14	Unknown	244 43
15	Unknown	80 00
16	Pennsola	1,532 75
30	A. V. Dineen, (dec'd)	130 00
31	B. D. Hamilton, (dec'd)	122 13
32	D. Thompson, (on bond)	313 32
33	Thomas C. Holden	340 00
34	Thomas Paine	230 00
35	R. O. Brown	220 40
36	Thomas Paine	243 33

Statement of balances remaining on the books of the Register of the Treasury, due from collectors, more than three years prior to the 30th June, 1847.

No.	Collectors.	Districts.	Amount.	Comptroller's remarks.	Remarks of the Solicitor of the Treasury.
1	Robert S. Smith.....	New Bedford.....	\$1,966 43	Balance reduced to \$1,728 74 cents; per report No. 8,092.....	Suit ordered 24th July, 1845, to recover \$1,996 43 cents. No report has been received of the institution of suit. District attorney written to on the subject, and asking for a report, &c.
2	Noah H. Phelps.....	Middletown.....	2,817 14	Reported for suit.....	Suit ordered 24th July, 1845, to recover \$2,817 14 cents. At may term 1846, the defendants paid into court \$2,000. The suit was tried, and resulted in a special verdict in favor of the defendants. From this decision the district attorney has been instructed to appeal, &c.
3	Jesse Hoyt.....	New York.....	248,871 86	Reported for suit.....	Judgment was rendered in this case against Mr. Hoyt, principal, on the 17th May, 1843, for \$220,837 86 debt, and \$245 costs. Execution was issued, and returned the 17th June, 1843, "nulla bona." Suits are now pending against the trustee and sureties.
5	Robert H. Kerr.....	Pittsburg.....	253 49	Has been directed to pay..	No suit ordered in this case.
6	Henry Whiteley	Delaware.....	451 43	Has been requested to pay the balance due by him..	No suit ordered in this case.
7	George Forbes	Wheeling.....	439 01	Has been requested to pay the balance due by him..	No suit ordered in this case.
8	John B. Hogan.....	Mobile.....	9,351 20	Reported for suit.....	Suit instituted, January, 1844. It was continued at the instance of the defendant until May, 1845, when his death was suggested. Suit revived against his executors and is still pending. But, from a communication received from the district attorney, dated 3d February, 1847, it appears principal and sureties are all insolvent.
No.	Collectors.	Districts.	Amount.	Comptroller's remarks.	

STATEMENT—Continued

STATEMENT—Continued.

No.	Collectors.	Districts.	Amount.	Comptroller's remarks.	Remarks of the Solicitor of the Treasury.
9	Thomas Gibbs Morgan ...	New Orleans.....	\$212,232 34	Reported for suit.....	Suit was ordered 2d December, 1843, to recover \$208,087 07. On the 28th January, 1848, a verdict was rendered in the circuit court of the United States in favor of the United States against Morgan and his sureties for the sum of \$60,569 57. The whole amount claimed by the United States, ascertained by a subsequent adjustment of Morgan's accounts was.....\$212,232 34
1	George Forbes	Massachusetts	739 01	Has been requested to pay.....	Consisting of a balance in cash in favor of the U. S. according to his last account.....\$32,400 13
2	Henry H. Kell	Virginia	421 43	Has been requested to pay.....	Duty bonds outstanding in suit.....40,489 65
3	George H. Hall	New York	348,811 80	Reported for suit.....	Various items disallowed by the First Auditor....139,342 56
4	John H. Pugh	Michigan	3,811 14	Reported for suit.....	<u>212,232 34</u>
5	Robert S. Smith	New Bedford	21,000 43	Balance required to \$1,153	The defendant was allowed various credits disallowed at the Treasury Department, amounting to the sum of.....10,182 96
No.	Collectors.	Districts.	Amount.	Comptroller's remarks.	The jury allowed him also the sum of.....40,489 65 for duty bonds which had been placed in suit, and for which he did not appear to be justly responsible.
Statement of balances remaining on the books of the Register of the Treasury					They also allowed him this sum for a bundle of treasury notes, put up for

transmission to the department and stolen from his office..... 99,915 27

Also for this amount for two treasury notes of 500 dollars each, stolen from his office, and received by him again in error for payment of duties, interest added 1,074 89

The four above items were all that were allowed him by the jury, amounting to 151,662 77

The jury refused to allow him this amount, charged by him in the 2d quarter of 1843, as commissions for keeping public money from the 12th July, 1841, to the 26th July, 1843.. 28,169 44

And they further gave against him the amount of cash balance in favor the United States in his last account current.... 32,400 13

The last two items form the whole amount of the verdict of the jury against the defendant..... 60,569 77

Making the total first stated..... 212,232 34

The decision not being satisfactory, the district attorney was, on the 9th of February of this present year, 1848, directed to take the necessary steps to bring the case before the supreme court. The sureties of Morgan, on the 21st April, 1848, deposited in the branch mint at New Orleans \$17,000, to be applied to the payment of whatever judgment may

THE TREASURY DEPARTMENT, Receiver's Office, May 13, 1848.

I certify that the foregoing remarks by the collector on the several cases above stated have been collected.

OFFICE OF THE DISTRICT ATTORNEY.

No.	Collectors.	Districts.	Amount.	Comments & Remarks.
13	A. B. Warden	Cincinnati	\$33 34	this balance..... Has been reduced to buy this balance.....
11	George B. DeForest	St. Louis	\$53 31	Has been reduced to buy this balance.....
	L. C. Morgan—Cont'd			

STATEMENT—Continued.

STATEMENT—Continued.

No.	Collectors.	Districts.	Amount.	Comptroller's remarks.	Remarks of the Solicitor of the Treasury.
	T. G. Morgan—Cont'd.....				be finally obtained against them, a certificate of which was received at this office on the 29th April, 1848, and on that day transmitted to the First Comptroller of the Treasury, &c. Thomas W. Chinn and others, sureties of Morgan, have memorialized Congress, praying to be released from the judgment against them as sureties aforesaid.
11	Jacob P. DeForrest.....	St. Louis.....	\$23 31	Has been requested to pay this balance.....	Suit ordered in this case.
12	J. B. Warren	Cincinnati.....	23 34	Has been requested to pay this balance.....	Suit ordered in this case.

OFFICE OF THE SOLICITOR OF THE TREASURY, June 9, 1847.

I certify that the foregoing remarks by the solicitor on the several cases above stated have been correctly made from the records of this office.

R. H. GILLET, *Solicitor.*TREASURY DEPARTMENT, *Register's Office*, May 12, 1848.DANIEL GRAHAM, *Register.*

TREASURY DEPARTMENT,
Register's Office, May 12, 1848.

SIR: The enclosed lists exhibit the balances due by collectors of the customs and receivers of public moneys, who were out of office three years prior to the 30th of June, 1847.

I am, very respectfully, your obedient servant,

DANIEL GRAHAM, Register.

JAMES W. McCULLOH, Esq.,
Comptroller.

Edw. S. Prescott	Chicago, Illinois	517 40	Transcripts of accounts ordered for Rebilled for amt July 1 st 1838
Samuel Crawford	Keokuk, Ill.	130 23	Transcripts of accounts ordered for Rebilled for amt July 1 st 1838
Edward B. Woodcock	Chicago, Ill.	331 37	Transcripts of accounts ordered for Rebilled for amt July 1 st 1838
J. W. A. Mitchell	Keokuk, Ill.	47 10	Transcripts of accounts ordered for Rebilled for amt July 1 st 1838
John B. Campbell	Springfield, Missouri	419 42	Transcripts of accounts ordered for Rebilled for amt July 1 st 1838
Ben. L. Richards	Edwardsville, Illinois	1,003 21	Transcripts of accounts ordered for Rebilled for amt July 1 st 1838
Edward Humphreys	Keokuk, Illinois	182 02	Transcripts of accounts ordered for Rebilled for amt July 1 st 1838
John W. McLean	Chicago, Illinois	3,340 14	Transcripts of accounts ordered for Rebilled for amt July 1 st 1838
John Taylor	Springfield, Illinois	3,022 50	Transcripts of accounts ordered for Rebilled for amt July 1 st 1838
J. A. Green	Chicago, Illinois	3,022 80	Transcripts of accounts ordered for Rebilled for amt July 1 st 1838
Daniel C. Gales	Dixon, Illinois	19 45 01	Transcripts of accounts ordered for Rebilled for amt July 1 st 1838
Wm. F. Stanley	Augusta, Michigan	334 58	Transcripts of accounts ordered for Rebilled for amt July 1 st 1838
John H. Boulton	Fort Adams, Indiana	1,313 03	Transcripts of accounts ordered for Rebilled for amt July 1 st 1838
W. B. Hays	New Orleans, Louisiana	3,681 43	Transcripts of accounts ordered for Rebilled for amt July 1 st 1838
Wm. H. Cant	Orleans, Louisiana	2,108 04	Transcripts of accounts ordered for Rebilled for amt July 1 st 1838
Wm. C. Smith	St. Louis, Missouri		Transcripts of accounts ordered for Rebilled for amt July 1 st 1838
John B. Gales	Fort Adams, Indiana		Transcripts of accounts ordered for Rebilled for amt July 1 st 1838

List of balances due by collectors who were out of office three years prior to the 30th of June, 1847.

List of balances due by receivers who were out of office three years prior to the 30th June, 1847.

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Names of receivers.	Land districts.	Balances.	Remarks by the Comptroller.	Remarks by the Solicitor.
Marks Crume.....	Crawfordsville, Indiana...	\$708 04	Transcripts of accounts ordered for suit, and in preparation by the Register of the Treasury	No suit ordered, as transcripts of his accounts have not been received at this office.
A. P. Hays.....	Jeffersonville, Indiana....	3,964 42	Reported for suit July 15, 1830.....	The situation of this claim is the same as reported last year. (Vide House document No. 224.)
James W. Borden.....	Fort Wayne, Indiana.....	1,817 92	Reported for suit February 25, 1842	Judgment rendered in this case at November term 1842, for \$2,457 90. Since which the sum of \$750 has been collected, and the transcript of his account, exhibiting the balance due, viz: \$1,817 92, enclosed to the district attorney.
Daniel G. Garnsey.....	Dixon, Illinois.....	4,655 80	Transcripts of accounts ordered for suit, and in preparation.....	No suit ordered, as the transcript of his accounts, &c., have not been received at this office.
John Taylor	Springfield, Illinois.....	3,376 74	Transcripts of accounts ordered for suit, and in preparation.....	The same remarks applicable in this as in the last mentioned case.
Edward Humphreys	Kaskaskia, Illinois.....	187 08	Transcripts of accounts ordered for suit, and in preparation.....	The same as above.
Benj. T. Edwards.....	Edwardsville, Illinois....	1,552 51	Reported for suit May 6, 1838.....	The First Comptroller, on the 10th of July, 1839, was informed that a judgment had been rendered in this case, at the June term, 1839, of the United States circuit court in favor of the defendants and the cause thereof. On the 15th July, 1839, a letter was received from him, relative to carrying this case to the supreme court, to which it was replied, that the amount in controversy was too small to permit its being carried by writ of error to the supreme court. No further proceedings have been had in this case.

Ex. Doc. No. 68.

Eli S. Prescott.....	Chicago, Illinois.....	517 40	Reported for suit April 29, 1842....	This claim in the same situation as reported last year. (Vide House document No. 224.)
Samuel Crawford.....	Kaskaskia, Illinois.....	820 29	Transcripts of accounts ordered for suit, and in preparation.....	No suit ordered, as transcripts of his accounts have not been received at this office.
Edward H. Haddock.....	Chicago, Illinois.....	227 67 97 10	Transcripts of accounts ordered for suit, and in preparation.....	Same as above.
J. W. S. Mitchell.....	Fayette, Missouri.....	4,927 81	Transcripts of accounts ordered for suit, and in preparation.....	Same as above.
John P. Campbell.....	Springfield, Missouri.....	619 02	Transcripts of accounts ordered for suit, and in preparation.....	Same as above.
Geo. W. Gale, U. S. district attorney.....	Sparta, Alabama	2,006 71	Reported for suit Nov. 22, 1844....	Judgment has been obtained in this case, and execution returned by the marshal 26th April, 1846, "No property found."
John H. McRae.....	Grenada, Mississippi....	67 75	Transcripts of accounts ordered for suit, and in preparation	No suit ordered, as transcripts of his accounts have not been received at this office.
J. A. Girault.....	Grenada, Mississippi....	5,662 99 8,952 37 19,878 01	Reported for suit August 8, 1833.. .....do.....do..... .....do.....do.....	This suit is still pending. Per clerk's report 1st January, 1848.
Wm. C. Crawley.....	Augusta, Mississippi....	231 66	Transcripts of accounts ordered for suit, and in preparation.....	No suit ordered, as transcripts of his accounts have not been received at this office.
Morrice Cannon.....	New Orleans.....	1,259 58	Reported for suit Feb. 1, 1839.....	Suit instituted 2d February, 1839; tried 15th April, 1839, and judgment rendered for the defendant.
Benj. R. Gantt.....	Opelousas, Louisiana.....	21,605 97	Reported for suit Jan. 6, 1843.....	Judgment rendered at March term, 1846, for \$21,605 97, with interest from the 1st January, 1845. Since the last report from this office \$4,151 14 has been received and paid into the treasury. An arrangement has been made which is esteemed satisfactory with one of the sureties, for the payment of the judgment, to this extent: William S. Harding, esq., upon signing an agreement, will pay one-sixth of the judgment with all costs, (which has been done, and is the cash pay.

LIST—Continued.

Names receivers.	Land districts.	Balances.	Remarks by the Comptroller.	Remarks by the Solicitor.
Benj. R. Gantt—Cont'd.....				
Benj. R. Gantt.....	Opelousas, Louisiana.....	31 602 83	Reported for suit Jan. 6, 1843.	ment above mentioned,) and that, within sixty days from that 1st June, 1847, he will pay the district attorney \$2,592 70, being the remainder of the interest due on the judgment up to the 1st June, or in default thereof, he will deliver his own notes, drawn to his own order and payable the 1st June, 1848, for the sum of \$3,889 05, being the amount of interest on the judgment up to the 1st June, less the sum \$540 15 now paid; and he will furnish the said district attorney with his five promissory notes, viz: the first payable on the 1st June, 1848, for \$3,830 79; the second from the same date, for \$4,091 92, payable 1st June, 1849; the third from the same date, for \$4,391 54, payable 1st June, 1850; the fourth from the same date, for \$4,738 12, payable the 1st June, 1851; and the fifth from the same date, for \$5,144 20, payable the 1st June, 1852; all the notes have been executed as stipulated, and are in the possession of this office.
Mortice Cannon.....	New Orleans.....	1 320 28	Reported for suit Sep. 1, 1836.	
M. W. C. Cannon.....	Washington, Mississippi.....	331 00	Suit and in preparation.	
		10 812 01	Transcripts of accounts ordered for	
		8 093 31	Reported for suit May 6, 1836.	
L. V. Cannon.....	Opelousas, Mississippi.....	2 025 30	Reported for suit January 3, 1833.	
			Suit and in preparation.	
John H. Cannon.....	Opelousas, Mississippi.....	81 10	Transcripts of accounts ordered for	
Benj. T. Cannon.....	Opelousas, Mississippi.....	1 000 31	Reported for suit May 6, 1836.	
Geo. W. Cannon, Jr. & Co.....	Opelousas, Mississippi.....	5 008 11	Reported for suit Nov. 33, 1844.	
			Suit and in preparation.	
A. S. Lewis.....	New Orleans.....	\$824 69	Transcripts of accounts ordered for suit, and in preparation.....	No suit has been ordered, as transcripts of his accounts have not been received at this office.
George M. Smith.....	Opelousas.....	296 18	Transcripts of accounts ordered for suit, and in preparation.....	Same as above.
Thomas C. Sheldon.....	Monroe, Michigan.....	1,772 29	Transcripts ordered, but suit suspended, to await the action of Congress in relation to allowances for extra clerk hired.....	Same as above.
		250 58	Transcripts of accounts ordered for suit, and in preparation.....	Same as above.
L. T. Pease.....	Green Bay.....	45 20	Transcripts of accounts ordered for suit, and in preparation.....	Same as above.
Edw. S. Pease.....	Green Bay.....	213 40	Transcripts of accounts ordered for suit, and in preparation.....	Same as above.

L. C. Howell	Johnson C. H., Arkansas.	436 49 1,641 65	Reported for suit October 9, 1843.. .....do.....do.....	Nothing in addition to the report of last year, (which see, House document No. 224, page 28.)
Allen Hutchins	Ionia, Michigan	17,379 30	Reported for suit March 10, 1838..	Same as above.
W. A. Richmond.....	Ionia, Michigan.....	1,687 24 1,453 03	Reported for suit June 4, 1844.... .....do.....do.....	Same as last year. (Vide House document No. 224, page 29.)
L. Sanders, jr., U. States district attorney.....	Kentucky	1,267 88	Reported for suit Nov. 12, 1839....	Same as last year. (Vide House document No- 224, page 30.)
B. F. Linton, U. S. district attorney.....	Western district, La.....	7,900 00	Reported for suit April 25, 1843...	This suit is still pending.
Wm. Blackburn.....	Lima, Ohio.....	3,284 73	Transcripts of accounts ordered for suit, and in preparation.....	No suit ordered, as transcripts of his accounts have not been received at this office.
Benoits Laurents.	Natchitoches	33,128 44	Reported for suit January, 1843....	Judgment rendered the 13th January, 1846, for \$33,128 44, with interest from the 4th Feb. 1841. Messrs. Benjamin Metoyer & Valery Gainnier have assumed the payment of the amounts due by their respective fathers, (now deceased,) as sureties for Laurents, and have executed and delivered their several promisory notes for said amounts. On the 26th of April, 1848, they paid \$2,208 56, being the gross amount of their (Messrs. Metoyer & Gain- nier's) notes of \$1,104 28, which matured on the 7-10th April, and which have been paid into the treasury.

OFFICE OF THE SOLICITOR OF THE TREASURY, June 9, 1848.

I certify that the foregoing remarks by the Solicitor on the several cases above stated have been correctly made from the records of this office.

R. H. GILLET, *Solicitor*.

TREASURY DEPARTMENT, *Register's Office*, May 12, 1848.

DANIEL GRAHAM, *Register*.

